

UNIFORM CHART OF ACCOUNTS FOR IOWA COUNTY GOVERNMENTS

COUNTY FINANCE COMMITTEE

Effective November 2010

Revised 2014

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TYPES OF FUNDS

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures.

GOVERNMENTAL FUNDS (BUDGETARY)

GENERAL FUND - The General Fund is the chief operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From this fund are paid the general operating expenses, the fixed charges, and the capital improvement costs that are not paid from other funds.

SPECIAL REVENUE FUNDS - Account for proceeds from specific sources (other than those accounted for within capital projects funds) which are usually required by law or regulation to be accounted for in separate funds and debt service or are restricted or committed to expenditure for specific purposes. Expendable trusts should be reported here.

CAPITAL PROJECTS FUNDS - Optionally account for resources used in the acquisition or construction of major capital facilities and capital assets. (Even if a capital projects fund is used, not all capital acquisition need be accounted for in the fund. For example, the routine purchases of capitalizable items (e.g., police vehicles, copy equipment) are typically budgeted and reported in the general fund.)

DEBT SERVICE FUNDS - Account for the payment of interest and principal on the County's general long-term debt, except when authorized or required to be paid from other funds.

PERMANENT FUNDS – account for resources that are legally restricted to the extent that only the earnings, and not principal, may be used for purposes that support the reporting of government's programs (i.e., for the benefit of the government or its citizenry).

GOVERNMENTAL ACTIVITIES – (Government wide financial reporting). Account for balances related to governmental funds that are only reported in the government-wide statement of net position.

FIDUCIARY FUNDS (NONBUDGETARY)

AGENCY FUNDS - Account for those assets held solely in a custodial capacity by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds. Also include any 28E entities for which the county is fiscal agent.

PROPRIETARY FUNDS (NONBUDGETARY)

Proprietary fund reporting focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The proprietary fund category includes enterprise and internal service funds.

ENTERPRISE FUNDS - May be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's principal revenue sources.

- a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable “solely” from the revenues of the activity.)
- b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
- c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

You may wish to consult with the Iowa Department of Management or Office of Auditor of State if you are considering using an enterprise fund.

INTERNAL SERVICE FUNDS – May be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

The major use of internal service funds by Iowa county governments is for self-insurance. You may wish to consult with the Iowa Department of Management or Office of Auditor of State if you are considering using an internal service fund.

CLASSIFICATION BY FUND

All transactions and accounts must be classified by fund. Funds are assigned four-digit codes in the Uniform Chart of Accounts.

GOVERNMENTAL FUND TYPES

GENERAL FUND	(0001 - 0009)	
General Basic	0001	
General Supplemental	0002	
County Conservation Land Acquisition	0005	
Case Management	0006	
Care Facility	0007	
SPECIAL REVENUE FUNDS	(0010 - 0099)	
County Mental Health and Disabilities Services (MHDS) Fund		0010
Rural Services Basic	0011	
Rural Services Supplemental	0012	
Secondary Roads	0020	
Flood & Erosion	0022	
REAP	0023	
County Recorder's Records Management	0024	
Public Safety Special Levy Fund (Chapter 28E)	0025	
Emergency Medical Services (Chapter 422D)	0026	
County Recorder Electronic Transaction	0028	
Emergency Services Fund	0029	
SPECIAL REVENUE FUNDS - REPORTING ONLY	(0100 - 1499)	
Drainage Districts - County Supervisor Controlled		
CAPITAL PROJECTS FUNDS	(1500 - 1999)	
DEBT SERVICE FUNDS	(2000 - 2999)	
PERMANENT FUNDS	(3000 - 3499)	

FIDUCIARY FUND TYPES

PRIVATE PURPOSE NONEXPENDABLE TRUST FUNDS	(3500 - 3999)	
AGENCY FUNDS	(4000 - 7999)	
(Expand fund numbers within the ranges as needed)		
Emergency Management Services	4000	
E911 (continue with E911 funds as needed)	4010	
County Assessor (continue with FICA, IPERS, etc. funds as needed)	4100	
City Assessor (continue with FICA, IPERS, etc. funds as needed)	4110	
County Hospital	4120	
Agricultural Extension	4140	
MHDS Regional Agency (for use of the fiscal agent county)	4150	
Schools	4200	
Merged Area Schools (Community Colleges)	4300	

Corporations	4400
City Special Assessments	4450
Other Special Assessments	4650
Townships	4700
Brucellosis & Tuberculosis Eradication (State of Iowa)	4800
Benefited Taxing Districts	4900
Land Use Districts	4940
Emergency Medical Service Districts	4950
Sanitary Districts	4960
Soil & Water Conservation Sub districts	4980
Treasurer's Trust Fund	5000
Auto License	5010
Use Tax	5020
Postage	5030
Anatomical Gift	5040
Drivers License (where applicable)	5050
Bankruptcy	5060
Condemnations	5070
Unclaimed Property	5080
Tax In Advance	5090
Unapportioned Tax	5100
Moneys and Credits	5110
Tax Sale Redemption	5130
Delinquent Taxes (State of Iowa taxes, section 321.40)	5140
Delinquent Court Fees (State of Iowa fees, section 321.40)	5150
Deferred Compensation	5200
E-Commerce Fees	5300
Drainage Districts - Controlled by Outside Trustees	6000
Cash with County Offices - County Recorder	7500
Cash with County Offices - County Sheriff	7510
Cash with County Offices - County Attorney	7520
Cash with County Offices - County Auditor	7530
Cash with County Offices - Board of Supervisors	7540
Cash with County Offices - Other	7550
Cash with County Offices - Other	7560

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS (8000 - 8499)

INTERNAL SERVICE FUNDS (8500 - 8999)

CLASSIFICATION BY FUNCTION

Classification of revenues and expenditures by function provides information on the purposes or objectives of expenditures and associated revenues. The published budget summary requires the reporting of expenditures within one of twelve major expenditure classes, ten of which are currently in use. These ten classes of functions are categorized into eight Service Areas. (Service Area 0 contains three separately budgeted classes of expenditures.) Service Areas, in turn, are composed of programs, which provide additional detail about the purposes of expenditures and associated revenues. Finally, programs are composed of activities, which are specific lines of work carried on in order to perform a function.

Functions are assigned four-digit codes. The first digit represents the service area, the second digit the program, the third digit represents the activity, and the fourth digit represents a sub-activity. The fourth digit (sub-activity code) for all activities except Mental Health is 0. The sub-activity code is used to facilitate the completion of the Mental Health Supporting Detail. For instance:

Public Safety Service Area	Law Enforcement Program	Investigations	XXXXXX
1	0	1	0
MH/ID/DD Service Area	MR Program	Coordination Services	Case Management
4	2	2	1

REVENUE AND EXPENDITURE FUNCTIONS

SUMMARY OF FUNCTIONS

1. **PUBLIC SAFETY AND LEGAL SERVICES** Revenues and Expenditures for Law Enforcement, Legal Services, Emergency Services, Assistance to District Court System, Court Proceedings, and Juvenile Justice Administration.
2. *(Reserved)*
3. **PHYSICAL HEALTH AND SOCIAL SERVICES** Revenues and Expenditures for Physical Health Services, Services to the Poor, Services to Military Veterans, Children's and Family Services, Services to Other Adults, and the Chemical Dependency Program.
4. **MENTAL HEALTH, INTELLECTUAL DISABILITY, AND DEVELOPMENTAL DISABILITIES** Revenues and Expenditures for Services to Persons with Mental Illness, Persons with Chronic Mental Illness, Persons with Intellectual Disability, and Persons with Other Developmental Disabilities.
5. *(Reserved)*
6. **COUNTY ENVIRONMENT AND EDUCATION** Revenues and Expenditures for Environmental Quality, Conservation and Recreational Services, Animal Control, Educational Services and County Development.
7. **ROADS AND TRANSPORTATION** Revenues and Expenditures for Secondary Roads Administration and Engineering, Roadway maintenance, General Roadway Expenditures, and Mass Transit.
8. **GOVERNMENTAL SERVICES TO RESIDENTS** Revenues and Expenditures for Representation Services and State Administrative Services.
9. **ADMINISTRATION** Revenues and Expenditures for Policy & Administration, Central Services, and Risk Management Services.
0. **NONPROGRAM EXPENDITURES AND OTHER BUDGETARY FINANCING USES** is used to account for three independently budgeted nonprogram classes: 1) **Nonprogram Current Expenditures**, 2) **Long-Term Debt Service Expenditures**, and 3) **Capital Projects Expenditures**; and with Other Budgetary Financing Uses.

NON-SERVICE AREA GENERAL REVENUES

General Revenue Functions accounts for general property taxes, penalties, interest and costs on taxes; other county taxes, local option taxes, gambling taxes, tax increment financing revenue and utility replacement excise taxes.

0051	General Purposes (Taxes)
0052	Penalty
0053	Unrestricted Grants
0054	Unrestricted (i.e.; interest income)
0055	Miscellaneous

REVENUE AND EXPENDITURE FUNCTIONS

1XXX -- PUBLIC SAFETY AND LEGAL SERVICES

PROGRAM 10XX -- LAW ENFORCEMENT

- 1000 **Uniformed Patrol Services** accounts for uniformed sheriff patrol of assigned districts and such related police activities as arrest of law violators, checking of premises for illegal entry, checking open doors and windows, making reports of traffic accidents and other law violations.
- 1010 **Investigations** accounts for investigation of criminal activity, detection and arrest of criminal offenders, obtaining evidence for prosecution of criminal cases, filing of cases, testimony in court cases, location of missing persons, blood and alcohol tests for OMVI, recovery of lost or stolen property, and investigations on order of the county attorney under section 331.653(2).
- 1020 **Unified Law Enforcement** accounts for the county's contribution to a public safety commission established under chapter 28E, from both the voted tax levy and the general fund. This activity does not include the operations of the Public Safety Commission.
- 1030 **Contract Law Enforcement** accounts for contracted law enforcement activities provided to other entities.
- 1040 **Law Enforcement Communications** accounts for the cost of providing and maintaining police communications, including receipt of calls for police assistance, dispatching units, maintenance of time and location records on dispatched units, provision of information requested by units, and maintenance of law enforcement communications equipment.
- 1050 **Adult Correctional Services** accounts for custody of offenders, including the costs of operating the jail and caring for prisoners, such as jail furniture and fixtures, repairs and improvements, supplies, utilities, board and care of prisoners, clothing of prisoners, and salaries of cooks.
- 1060 **Administration** accounts for the supervision of law enforcement activities, including investigatory and intelligence activities which disclose the integrity and effectiveness of the department, sheriff's salary and expenses, salary and expenses of clerical help, office supplies, and the school of instructions held under section 331.652(4).

PROGRAM 11XX -- LEGAL SERVICES

- 1100 **Criminal Prosecution** accounts for the office of the county attorney, and special prosecutors temporarily assisting the county attorney.
- 1110 **Medical Examiner** accounts for the cost of the county medical examiner under sections 331.801 - 331.805, including inquests, autopsies, and investigations of other deaths affected with public interest. Excludes employee physicals.
- 1120 **Child Support Recovery** accounts for the enforcement and collection of child support payments including blood tests to determine paternity. Excludes actual child support payments, which should be handled in an agency capacity.

PROGRAM 12XX -- EMERGENCY SERVICES

- 1200 **Ambulance Services** accounts for the purchase, lease, equipment, maintenance, and operation of ambulances necessary and sufficient to provide ambulance services, or contracts for such vehicles, equipment, maintenance, or service. Includes charges for emergency communications, unless such charges are made to the Law Enforcement Communications Activity.

- 1210 **Emergency Management** accounts for the county's contribution to the support of a joint county-municipal administration (local emergency management agency) established under chapter 29C. It also accounts for HAZMAT expenditures. This activity does not include the operating expenditures of the joint administration (local emergency management agency).
- 1220 **Fire Protection and Rescue Services** accounts for the purchase, lease, equipment, maintenance, and operation of fire protection and rescue services necessary and sufficient to provide fire protection and rescue services, or contracts for such vehicles, equipment, maintenance, or service.
- 1230 **E911 Service Board** accounts for any contribution the county provides to support an E911 Service Commission established under chapter 34A. This activity does not include the operations of the E911 Commission.

PROGRAM 14XX -- ASSISTANCE TO DISTRICT COURT SYSTEM

- 1400 **Physical Operations** accounts for district court physical facilities expenditures under chapter 602.1303. Heating, water, electrical, maintenance, and custodial costs are properly charged here as long as a reasonable and supportable method for cost allocation is used.
- 1410 **Research and Other Assistance** accounts maintaining a law library in the county courthouse; expenses for the county magistrate appointing commission under chapter 602.6501; and with expenses related to informal dispute resolution under chapter 679.
- 1420 **Bailiff Services** accounts for bailiff and other law enforcement services performed upon the request of a judicial officer of the district court under chapter 602.1303(4).

PROGRAM 15XX -- COURT PROCEEDINGS

- 1500 **Juries and Witnesses** accounts for compensation and expenses of grand and petit jurors, witness fees, depositions, other clerical costs, and compensation and expenses of the jury commission under chapter 607A.
- 1510 ***(Reserved)***
- 1520 **Detention Services** accounts for the temporary detention and custody of prisoners awaiting trial. Included are expenditures for conveying prisoners.
- 1530 **Court Costs** accounts for fees allowed by law in all criminal cases where the prosecution fails, or if the costs cannot be collected from the person liable; and criminal prosecution filing fees.
- 1540 **Service of Civil Papers** accounts for the execution and return of writs and other legal process issued by legal authority under chapter 331.653(1).

PROGRAM 16XX -- JUVENILE JUSTICE ADMINISTRATION

- 1600 **Juvenile Victim Restitution** accounts for any juvenile victim restitution programs under the direction of the juvenile court as prescribed in section 232A.
- 1610 **Juvenile Representation Services** accounts for the court-related duties of the county attorney for juvenile court services under chapter 232.
- 1620 **Court-Appointed Attorneys & Court Costs for Juveniles** accounts for attorneys appointed by the court to serve as counsel or guardian ad litem; and with fees, mileage of witnesses, and expenses of officers serving notices and subpoenas, under section 232.141.

REVENUE AND EXPENDITURE FUNCTIONS

3XXX -- PHYSICAL HEALTH AND SOCIAL SERVICES

PROGRAM 30XX -- PHYSICAL HEALTH SERVICES

- 3000 **Personal & Family Health Services** accounts for home nursing, school nursing sessions, maternal, newborn and infant care, women, infants, and children's nutrition (WIC) programs, health education and risk reduction (HERR) programs, dental health programs, health promotion, and health screening services.
- 3010 **Communicable Disease Prevention & Control Services** accounts for epidemiological investigations, immunizations and vaccinations, laboratory services, medical examinations, rehabilitation centers and clinics, and lead poisoning programs.
- 3020 **Environmental Health accounts** for food and beverage inspections, insect and pest control, and premises inspections, including water well, mobile home parks, and private sewage systems inspections.
- 3040 **Health Administration** accounts for administration of the local board of health established under chapter 137.
- 3050 **Support of Hospitals** accounts for a county's contribution to a memorial hospital established under chapter 37.

PROGRAM 31XX -- SERVICES TO THE POOR

- 3100 **Administration** accounts for administration of the county general assistance office, and with the county share of Department of Human Services offices.
- 3110 **General Welfare Services** accounts for support of the indigent, including medical and hospital services, prescription services, rent, shelter, and utilities payments, provisions, clothing, and transportation; burial; legal aid, community care; emergency relief; and cash allowances.
- 3120 **Care In County Care Facility (RCF)** accounts for support of persons in RCF's who are indigent (not mentally ill, mentally retarded, or chemically dependent).

PROGRAM 32XX -- SERVICES TO MILITARY VETERANS

- 3200 **Administration** accounts for administration of the county commission of veteran affairs under chapter 35B.
- 3210 **General Services to Veterans** accounts for direct benefits to veterans under chapter 35B, including medical and hospital services, rent, shelter, and utilities; provisions, clothing, and transportation; burial; legal aid; community care, emergency relief; and cash allowances.

PROGRAM 33XX -- CHILDREN'S AND FAMILY SERVICES

- 3300 **Youth Guidance** accounts for the following: maintenance and operation of county or multi-county juvenile homes established under section 232.142 or other types of youth shelter care, in-home detention, or diagnostic services; the care of children admitted or committed to the Iowa Juvenile Home; prevention and diversion services; and youth development, employment outreach, crisis intervention, peer counseling, therapeutic recreation, and related services.

- 3310 **Family Protective Services** accounts for foster care, intensive supervision, aftercare, or other related services provided to any child under jurisdiction of the juvenile court, if ordered by the court; and with child day care, adult day care, family counseling, day treatment, in-home services, spouse abuse programs, dissolution of marriage investigations, and other related community-based services.
- 3320 **Services for Disabled Children** accounts for clothing, transportation, and medical or other services provided persons attending the Iowa Braille and Sight-Saving School, the Iowa School for the Deaf, or the State Hospital School for Severely Disabled Children at Iowa City.

PROGRAM 34XX -- SERVICES TO OTHER ADULTS

- 3400 **Services to the Elderly** accounts for nutrition services such as mobile and congregate meals; in-home support services such as chore services, transportation services, payments to Area Agencies on Aging, and other services to the elderly.
- 3410 **Other Social Services** accounts for employment and educational opportunities for adults, including job training and placement, and social services which are not otherwise classified.
- 3420 **Social Service Business Operations** accounts for the operational costs of county-operated business type social service programs where the costs are reimbursed by other sources or other funds.

PROGRAM 35XX -- CHEMICAL DEPENDENCY

- 3500 **Treatment Services** accounts for the following services for the chemically dependent: inpatient services provided in a hospital or other 24-hour treatment setting, including the State Mental Health Institutes, hospitals licensed under chapter 135B, and the Substance Abuse Treatment Center at Oakdale. Residential services requiring specialized living arrangements in halfway houses, group homes, and county care facilities. Outpatient services for evaluation and treatment provided on an ambulatory basis. Intermediate care services for persons requiring more than outpatient services by less than 24-hour care. Includes services provided by sheltered workshops, work activity centers, and community mental health centers. Emergency services for evaluation and treatment available on a 24-hour basis to persons requiring immediate attention.
- 3510 **Preventive Services** accounts for the following services related to chemical dependency: Evaluation and commitment services including evaluation activities, admission, commitment, and transportation, community support services including information and referral, case management, advocacy, transportation, and legal and protective services and public education and outreach services.

REVENUE AND EXPENDITURE FUNCTIONS

4XXX MENTAL HEALTH, INTELLECTUAL DISABILITY, AND DEVELOPMENTAL DISABILITIES

Service Area 4 has eight mental health related programs. The first digit of the function code is 4 - the service area. The second digit of the function code represents the program - which for Mental Illness, Intellectual Disability, Other Developmental Disabilities, and Brain Injury is also the mental health diagnosis code. These eight programs are:

0	Mental Illness
1	Chronic Mental Illness (DO NOT USE)
2	Intellectual Disability
3	Other Developmental Disabilities
4	General Administration
5	County Provided Case Management
6	County Provided Services
7	Brain Injury

The third digit of the function code represents the activity. Each of the eight programs may share eight common activities. These eight common activities are:

0	Information and Education Services
1	General Administration
2	Coordination Services
3	Personal and Environmental Support
4	Treatment Services
5	Vocational and Day Services
6	Licensed or Certified Living Arrangements
7	Institutional, Hospital, and Commitment Services

The fourth digit of the function code represents the sub-activity. Sub-activity numbers do not carry a uniform meaning across the various activities. (For instance a “1” under the Treatment Services activity is for the sub-activity Physiological Treatment and a “1” under the Coordination Services activity is for the Case Management sub-activity.) Additionally, many of the sub-activities are further subdivided and reported under three-digit object codes. (For instance sub-activity code 4x41 Physiological Treatment expenditures are reported through the five object codes: - 305 Outpatient; - 306 Prescription; - 307 In-Home Nursing, - 308 Health Supplies & Equipment; and - 399 Other.)

PROGRAMS 40XX, 41XX, 42XX, 43XX & 47XX DIAGNOSIS CODING

The combination of the first two digits of the function code in effect creates a mental health diagnosis code. The available diagnosis codes (which utilize a combination of the service and program codes in the chart of accounts) are as follows:

40: MENTAL ILLNESS: An individual who has had at any time during the preceding 12-month period a mental health, behavioral, or emotional disorder or, in the opinion of a mental health professional, may now have such a diagnosable disorder. The diagnosis shall be made in accordance with the criteria provided in the most recent Diagnostic and Statistical Manual of Mental Disorders published by the American Psychiatric Association and shall not include the manual’s “V” codes identifying conditions other than a disease or injury. The diagnosis shall also not include substance-related disorders, dementia, antisocial personality, or developmental disabilities, unless co-occurring with another diagnosable mental illness.
(Iowa Administrative Code 441-25.16 (331))

CHRONIC MENTAL ILLNESS HAS BEEN ELIMINATED AS A CATEGORY. DO NOT USE

41: CHRONIC MENTAL ILLNESS: People 18 and over with persistent mental or emotional disorders that seriously impair their functioning relative to such primary aspects of daily living as personal relations, living arrangements, or employment. People with chronic mental illness will typically have histories that meet at least one of the treatment history criteria and at least two of the functioning history criteria.

*A. Treatment History Criteria: People with chronic mental illness will typically meet **at least one of the following criteria**:*

- 1. Have undergone psychiatric treatment more intensive than outpatient care more than once in a lifetime (ex. emergency services, alternative home care, partial hospitalization or inpatient hospitalization);*

OR

- 2. Have experienced at least one episode of continuous, structured supportive residential care other than hospitalization.*

AND

*B. Functioning History Criteria: People with chronic mental illness will typically meet **at least two of the following criteria on a continuous or intermittent basis for at least two years**:*

- 1. Are unemployed, employed in a sheltered setting, or have markedly limited skills and a poor work history.*
- 2. Require financial assistance for out-of-hospital maintenance and may be unable to procure this assistance without help.*
- 3. Show severe inability to establish or maintain a personal social support system.*
- 4. Require help in basic living skills.*
- 5. Exhibit inappropriate social behavior that results in demand for intervention by the mental health or judicial system.*

In atypical instances, a person who varies from these criteria could still be considered to be a person with chronic mental illness. (Iowa Administrative Code 441—24.1(225C))

42: INTELLECTUAL DISABILITY: persons who meet the following three conditions:

1. Significantly sub-average intellectual functioning: an intelligence quotient (IQ) of approximately 70 or below on an individually administered IQ test (for infants, a clinical judgment of significantly sub-average intellectual functioning) as defined by the Diagnostic and Statistical Manual of Mental Disorders, Fourth Edition, American Psychiatric Association.
2. Concurrent deficits or impairments in present adaptive functioning (i.e., the person's effectiveness in meeting the standards expected for the person's age by the person's cultural group) in at least two of the following areas: communication, self-care, home living, social and interpersonal skills, use of community resources, self-direction, functional academic skills, work, leisure, health, and safety.
3. The onset is before the age of 18.

(Criteria from "Diagnostic and Statistical Manual of Mental Disorders, Fourth Edition (DSM IV)," 1994 revision, American Psychiatric Association) (Iowa Code 4.1(9A))

43: OTHER DEVELOPMENTAL DISABILITIES: People with developmental disabilities have severe, chronic disabilities which **meet all of the following criteria**:

- A. Is attributable to mental or physical impairment or a combination of mental and physical impairments.
- B. Is manifested before the person attains the age of 22.
- C. Is likely to continue indefinitely.
- D. Results in substantial functional limitations in three or more of the following areas of major life activity: self-care, receptive and expressive language, learning, mobility, self-direction, capacity for independent living, and economic self-sufficiency; and
- E. Reflects the person's need for a combination and sequence of special interdisciplinary, or generic services, individualized supports, or other forms of assistance that are of lifelong or extended duration and are individually planned and coordinated.

A person from birth to the age of nine, inclusive, who has a substantial developmental delay or special congenital or acquired condition may be considered to have a developmental disability without meeting three or more of the criteria described above if the person, without services and supports, has a high probability of meeting those criteria later in life. (Iowa Administrative Code 441-24.1(225C))

47: BRAIN INJURY: As defined in Iowa Administrative Code 441- 83.81 (249A)

IMPORTANT: The diagnosis code should be determined for individuals based on the primary diagnosis. It is recommended that the diagnosis code for any individual not be changed unless there is a specific change to the primary diagnosis by a physician. The type of service received should not be the determining factor in determining the diagnosis code.

PROGRAMS 44XX, 45XX, & 46XX

44: GENERAL ADMINISTRATION: Includes expenses necessary to manage the service system. Administrative expenses will all be captured under program 4411 - Direct Administration and 4412 – Purchased Administration. No administration costs should be expensed under the programs, 40, 41, 42, 43 or 47.

45: COUNTY PROVIDED CASE MANAGEMENT: Includes expenses necessary to provide county provided case management. Any Administrative costs for the provision of county case management will be expensed here.

EXAMPLE: The cost of targeted case management staff salary should be coded here under 4521-100. Non federal share targeted case management should be coded elsewhere under 4X21-374.

46: COUNTY PROVIDED SERVICES: Includes expenses necessary to provide other county provided services

EXAMPLE: County Care Facility, Supported Community Living, Sheltered Workshops, etc.

other than county provided case management. The services coded here should be county owned and/or operated.

ACTIVITY/SUB-ACTIVITY/OBJECT CODING INFORMATION

Following each of the activity codes are the required sub-activity and any object code reporting levels. When object codes are specifically shown following a sub-activity, the expenditures must be reported to fit one of objects. (In some instances, such as where counties pay employees to perform the listed service objects, expenditures may internally be charged to non-listed object codes (1xx salary codes) and then later reported to fit the listed objects.) Where there are no object codes shown below a sub-activity, all object code charges are internally added together, and then reported as a lump-sum amount for the sub-activity

4X0X INFORMATION AND EDUCATION SERVICES are activities designed to remove barriers to meeting identified needs and to provide facts about resources that are available.

4x03 Information and Referral are activities designed to provide facts about resources that are available and help to access those resources.

- 371 Information and Referral Services

EXAMPLE: If you pay for information and referral by a community agency.

- 399 Other

4x04 Consultation means advisory activities directed to a service provider to assist the provider in delivering services to a specific person, or advisory activities directed to a service provider to assist the provider in planning, developing, or implementing programs; or in solving management or administrative problems; or addressing other concerns in the provider's own organization. *Note: Mental Health Center Consultation services can normally be coded here.*

- 372 Planning and/or Consultation Services (Client Related)

- 399 Other

- 429 Planning & Management Consultants (Non- Client Related)

4x05 Public Education Services - means activities provided to increase awareness and understanding of the causes and nature of conditions or situations which affect a person's functioning in society. Services focus on the following:

- 373 Public Education Services

- a. prevention activities, which are designed to convey information about the cause of conditions, situations, or problems that interfere with a person's functioning or convey ways in which the knowledge acquired can be used to prevent their occurrence or reduce their effect.

EXAMPLE: Community Mental Health Center (CMHC) trainings.

- b. public awareness activities, which convey information about:
 - 1) the abilities and contributions to society of all people;
 - 2) the causes and nature of conditions or situations which interfere with a person's ability to function; and
 - 3) the benefits that providing services and supports have for the community and for the individual. Activities should include educational and informational techniques that promote the person as an integral part of society and eliminate social and legal barriers to that acceptance.

-399 Other

4x06 Academic Services refers to basic information and skills such as reading, writing and math which establish the basis for subsequent acquisition and application of knowledge.

- 399 Other (Academic Services)

EXAMPLE: General Education Development (GED) classes, Literacy classes, language classes, other academic classes (not vocational classes)

4x1x (Please see section 441x) *Note: All Administrative costs are to be expensed under 441x.*

4x2X COORDINATION SERVICES are activities designed to help individuals and families develop, locate, access and coordinate a network of supports and services that will allow them to live a full life in the community.

4x21 Case Management- service provided by a case manager who assists individuals in gaining access to needed medical, social, educational, and other services through assessment, development of a care plan, referral, monitoring and follow-up using a strengths-based service approach that helps individuals achieve specific desired outcomes leading to a healthy self-reliance and interdependence with their community.

- 375 Case Management - 100% County Funded is used when the county is funding 100% of the cost of case management payment (costs) for clients who are not Title XIX funded.

-399 Other

Note: Do not include county provided case management costs here. Any Administrative costs for the provision of county case management will be moved to 45XX. Any pass thru payments will also be coded under 45XX.

4x22 Services Management - is used for activities designed to help individuals and families identify service needs and coordinate service delivery but which do not constitute case management as defined by the Mental Health and Intellectual Disability Commission.

EXAMPLE: If not following all Targeted Case Management (TCM) regulations: Jail case management, County case managers, Case monitoring programs

- 100 Salary of Regular Employees
- 101 Wages of Temp & Part Time Employees
- 110 FICA - County Contribution
- 111 IPERS - County Contribution
- 113 Employee Group Health Insurance- County Contribution
- 117 Other Benefit Programs – County Contribution
- 260 Stationary/Forms/General Office Supplies

- 399 Other

- 402 Typing, Printing & Binding Services
- 412 Postage & Mailing

- 413 Mileage & Other Travel Expenses
- 414 Telecommunication Services (Telephone, Pagers, Internet, Cell phone)
- 420 Accounting Auditing & Clerical Services
- 422 Educational & Training Services (School of Instruction, Registration Fees, Safety Training)
- 430 Natural Gas, LP Gas, Fuel Oil
- 431 Electric Power
- 432 Water & Sewer
- 444 Office Equipment. (Repair & Maintenance)
- 460 Tort Liability
- 462 Property Insurance
- 463 Equipment Insurance
- 464 Worker's Comp. Insurance
- 471 Custodial Services
- 480 Dues & Memberships
- 489 Miscellaneous
- 610 Buildings (Buildings & Plant)
- 635 Motor Vehicle (Machinery & Equipment)
- 636 Office Equipment & Furniture (Machinery & Equipment)

4X23 Crisis Care Coordination- service provided during an acute crisis episode that facilitates working together to organize a plan and service transition programing, including working agreements with inpatient behavioral health units and other community programs. The service shall include referrals to mental health services and other supports necessary to maintain community-based living capacity, including case management as defined herein.

- 376 Coordination Services

-399 Other

4X24 Health Homes Coordination- service model that facilitates access to an interdisciplinary array of medical care, behavioral health care, and community-based social services and supports for both children and adults with chronic conditions. Services may include comprehensive care management; care coordination and health promotion; comprehensive transitional care from inpatient to other settings, including appropriate follow-up; individual and family support, which includes authorized representatives; referral to community and social support services, if relevant; and the use of health information technology to link services, as feasible and appropriate.

- 376 Coordination Services

-399 Other

4x3X PERSONAL AND ENVIRONMENTAL SUPPORT SERVICES are activities provided to or on behalf of a person to allow the person to function in the least restrictive environment.

4x31 Transportation (Non-Sheriff) is for services for consumers to conduct business errands or essential shopping, to receive medical services not reimbursed through Title XIX, to go to and from work, recreation, education or day programs, and to reduce social isolation. *Note: DOES NOT include sheriff transportation related to commitment. If you wish to split out the transportation codes more so than just 31354, you may do so. Counties that want to only have one general code should use 31354.*

EXAMPLE: General transportation paid for except sheriff related to commitment

- 350 Cab
- 351 Bus
- 352 Ambulance
- 354 General Transportation
- 399 Other

4x32 Support

- 320 Home Health Aides - unskilled medical services which provide direct personal care. This service may include assistance with activities of daily living, such as helping the recipient to bathe, get in and out of bed, care for hair and teeth, exercise, and take medications specifically ordered by the physician

- 321 Chore Services - is for services such as window and door maintenance including hanging screens, replacing windowpanes and washing windows; minor repairs to walls, floors, stairs, railings and handles; heavy cleaning which includes attics or basements to remove fire hazards, moving heavy furniture, extensive wall washing, floor care or painting and trash removal; and yard work such as mowing lawns, raking leaves and shoveling walks.

EXAMPLE: Only use this for outside services to clarify from Homemaker/Home Health Aides.

- 322 Personal emergency response system - an electronic device connected to a 24-hour staffed system which allows the individual to access assistance in the event of an emergency.

- 325 Respite services- temporary period of relief and support for individuals and their families provided in a variety of settings. The intent is to provide a safe environment with staff assistance for individuals who lack an adequate support system to address current issues related to a disability. Respite may be provided for a defined period of time; respite is either planned or provided in response to a crisis.

- 326 Guardian/Conservator - is for activities provided as required by the court system to handle the personal business of the individual.

- 327 Representative Payee - is for activities provided to manage an individual's finances.

EXAMPLE: This relates to Social Security benefits, normally appointed by the Social Security administration.

- 328 Home/Vehicle Modification - is for physical modifications to the consumer's home environment and/or vehicle which are necessary to provide for the health, welfare, and safety of the consumer, and which enable the consumer to function with greater independence in the home or vehicle.

- 329 Supported Community Living - services provided in a noninstitutional setting to adult persons with mental illness, an intellectual disability, or developmental disabilities to meet the persons' daily living needs.

-335 Consumer-directed attendant care (CDAC) services- service activities performed by a person to help an individual with self-care tasks that the individual would typically do independently if the individual were able to do otherwise. CDAC services must be cost effective and necessary to prevent the individual from institutionalization

4x33 Basic Needs

-330 Mobile Meals

-340 (Rent Payments) Initial rent payments with defined time limits.

- 345 Ongoing Rent Subsidy - is for on-going rent support provided through an organized program to allow the individual to maintain an affordable home in the community or any payment of rental assistance including General Assistance.

- 399 Other - is used for other basic needs. Includes meals on wheels, payment for room and board homes, personal needs allowances *Note: General Assistance expenditures which are defined more precisely under other codes should be coded there (example transportation, medical expenses). Use this code for those general relief expenses that cannot be coded elsewhere. Remember that you cannot pay for burials under this fund.*

EXAMPLE: utilities, personal hygiene, cleaning supplies

4x4X TREATMENT SERVICES are activities designed to assist the person and family to maintain or improve physiological, emotional and behavioral functioning and to prevent conditions that would present barriers to a

person's or family's functioning.

4x41 Physiological Treatment

- 305 Outpatient - is used for activities designed to prevent, halt, control, relieve or reverse symptoms or conditions which interfere with the normal physiological functioning of the human body.

EXAMPLE: doctor, X-ray, labs, (not psychiatrists)

- 306 Prescription Medication - is used for all costs for prescription medication, including medication prescribed for psychiatric conditions. *Note: This does include psychotropic medications.*

- 307 In-Home Nursing - includes nursing services provided in the person's home.

EXAMPLE: 100% county paid nursing

- 308 Health Supplies & Equipment

EXAMPLE: Medical Supplies, Glasses, Hearing Aids, Etc.

- 399 Other

4x42 Psychotherapeutic Treatment (Non Crisis)

- 305 Outpatient -evaluation and treatment services provided on an ambulatory basis for the target population. Outpatient services include psychiatric evaluations, medication management, and individual, family, and group therapy. In addition, outpatient services shall include specialized outpatient services directed to the following segments of the target population: children, elderly, individuals who have serious and persistent mental illness, and residents of the service area who have been discharged from inpatient treatment at a mental health facility. Outpatient services shall provide elements of diagnosis, treatment, and appropriate follow-up. The provision of only screening and referral services does not constitute outpatient services.

-306 Medication prescribing- services with the individual present provided by an appropriately licensed professional as authorized by Iowa law including, but not limited to, determining how the medication is affecting the individual; determining any drug interactions or adverse drug effects on the individual; determining the proper dosage level; and prescribing medication for the individual for the period of time before the individual is seen again. AND Medication management - services provided directly to or on behalf of the individual by a licensed professional as authorized by Iowa law including, but not limited to, monitoring effectiveness of and compliance with a medication regimen; coordination with care providers; investigating potentially negative or unintended psychopharmacologic or medical interactions; reviewing laboratory reports; and activities pursuant to licensed prescriber orders.

- 309 Partial Hospitalization - is an active treatment program providing intensive group and clinical services within a structured therapeutic environment for those consumers who are exhibiting psychiatric symptoms of sufficient severity to cause significant impairment in day-to-day functioning

- 363 Day Treatment Services - is for individualized services emphasizing mental health treatment and intensive psychiatric rehabilitation activities designed to increase the consumer's ability to function independently or facilitate transition from a residential placement.

- 366 Social Support Services

EXAMPLE: Drop in Centers, & Clubhouse Centers

- 396 Community Support Programs - is for comprehensive programs to meet individual treatment and support needs of consumers which enable consumers with a chronic mental illness, intellectual disability, or a developmental disability to live and work in a community setting.

EXAMPLE: If you have med management rolled in with one cost center and one reimbursement level, do not separate. Code the whole program here.

- 397 Psychiatric Rehabilitation - is for individualized services designed to increase the consumer's ability to function independently to prevent or reduce the need for services in a hospital or residential setting, and to promote the consumer's recovery of the ability to perform a valued role in society.

EXAMPLE: Intensive Psychiatric Rehabilitation (IPR), Assertive Community Treatment (ACT) Teams

- 399 Other - includes any such treatment not provided in the settings identified above.

EXAMPLE: Music therapy

4x43 Evaluation (Non Crisis) is for screening, diagnosis and assessment of individual and family functioning, needs, abilities, and disabilities, and determining current status and functioning, recommendations for services, and need for further evaluations. Evaluations consider the emotional, behavioral, cognitive, psychosocial, and physical information as appropriate and necessary. *Note: Used when the evaluation is performed for purposes other than commitment under Code Sections 229 and 125. IE: prescreening for voluntary admittance to a Mental Health Institute (MHI), Omnibus Budget Reconciliation Act (OBRA).*

EXAMPLE: IQ testing, mental health screening at jail, State Resource Center Evaluation (Glenwood/Woodward) when done in the field if not covered by Medicaid.

- 301 Assessment and evaluation- the clinical review by a mental health professional of the current functioning of the individual using the service in regard to the individual's situation, needs, strengths, abilities, desires and goals to determine the appropriate level of care.

-399 Other

4x44 Crisis Services

-301(Diagnostic Evaluation not Related to Commitment)Crisis evaluation- process used with an individual to collect information related to the individual's history and needs, strengths, and abilities in order to determine appropriate services or referral during an acute crisis episode. This includes crisis screening and crisis evaluation as defined in 441.24.10 (225C).

-302 (Primary Treatment) A level of care provided up to 23 hours in a secure and protected, medically staffed, psychiatrically supervised treatment environment.

-304 Emergency Care-medical services rendered under unforeseen conditions which require hospitalization for the treatment of accidental injury and relief of acute pain, which, if not immediately diagnosed and treated, would result in risk of permanent danger to the patient's health.

-305 (Outpatient) 24 Hour Crisis Response Services-short term individualized mental health services following a crisis screening or assessment, which are designed to restore the individual to prior functional level.

-307 (In-Home Nursing) A mental health services which provides on-site, face-to-face mental health crisis services for individuals experiencing a mental health crisis. Mobile crisis staff have the capacity to intervene, wherever the crisis is occurring, including but not limited to the individual's place of residence, emergency rooms, police stations, outpatient mental health settings, schools, recovery centers or any other location where the individual lives, works, attends school or socializes.

-312 (Foster Family Home) Services provided in community-based settings to de-escalate and stabilize an individual following a mental health crisis.

-313 (Group Foster Home) Services provided in short-term non-community-based residential settings to de-escalate and stabilize a mental health crisis.

-346 (Crisis Hotline (fee paid to vendor)) Telephone crisis service- program that operates a crisis hotline either directly or through a contract. The service shall be available 24 hours a day and seven days a week including, but not limited to, relief of distress in pre-crisis and crisis situations, reduction of the risk of escalation, arrangements for emergency on-site responses when necessary, and referral of callers to appropriate services.

-366 (Social Support) A line staffed by peer counselors, who provide nonjudgmental, nondirective support to an individual who is experiencing a personal crisis.

-399 Other

4X45 Peer Family Support

-323 Family support-services provided by a family support peer specialist that assist the family of an individual to live successfully in the family or community including, but not limited to, education and information, individual advocacy, family support groups, and crisis response.

-366 Peer support services- program provided by a peer support specialist including but not limited to education and information, individual advocacy, family support groups, crisis response, and respite to assist individuals in achieving stability in the community.

-373 Family psychoeducation- services including the provision of emotional support, education, resources during periods of crisis, and problem-solving skills consistent with evidence-based practice standards published by the Substance Abuse and Mental Health Services Administration.

-399 Other

4x46 Justice System-Involved Services

-305 (Outpatient) Outpatient mental health services provided to individuals in criminal justice settings.

-319 (Hospital) Services provided at Iowa Medical & Classification Center

-399 Other

-422 (Educational and Training Services) Safety training for law enforcement, first responders, etc., regarding mental health awareness such as Crisis Intervention Training (CIT)

4x50 VOCATIONAL AND DAY SERVICES are activities designed to maintain or develop the person's ability to function in a job or pursue meaningful activity during the workday. The service includes activities that promote the development of skills, attitudes, and personal attributes that contribute to the person's independence and employment potential.

- 360 Sheltered Workshop Services - is for services provided by a facility carrying out a recognized program of rehabilitation, habilitation, or education for persons with disabilities, designed to lead to competitive employment, or provision of long-term, remunerative employment. *Note: All traditional workshop services should be coded here.*
EXAMPLE: Consumers not eligible for pre-voc because they are over the 50% productivity rate.

-361 (Special Education Services) Training for specific skills related to specific job or position and/or customized employment.

- 362 Prevocational services- services that focus on developing generalized skills that prepare an individual for employment. Prevocational training topics include but are not limited to attendance, safety skills, following directions, and staying on task.

-364 Job development- services that assist individuals in preparing for, securing and maintaining gainful, competitive employment. Employment shall be integrated into normalized work settings, shall provide pay of at least minimum wage, and shall be based on the individual's skills, preferences, abilities, and talents. Services assist individuals seeking employment to develop or re-establish skills, attitudes, personal characteristics, interpersonal skills, work behaviors, and functional capacities to achieve positive employment outcomes.

-365 (School/AEA Services) Services that assist or support the individual in career planning, academic survival

skills, direct assistance or outreach in an educational setting.

- 367 Adult Day Care Services that assist or support the individual in developing or maintaining life skills and community integration. Services shall enable or enhance the individual's functioning, physical and emotional health and development, language and communication development, cognitive functioning, socialization and community integration, functional skill development, behavior management, responsibility and self-direction, daily living activities, self-advocacy skills or mobility.

- 368 Individual Supported Employment - services including ongoing supports needed by an individual to acquire and maintain a job in the integrated workforce at or above the state's minimum wage. The outcome of this service is sustained paid employment that meets personal and career goals.

- 369 Group Supported Employment - the job and training activities in business and industry settings for groups of no more than eight workers with disabilities. Group settings include enclaves, mobile crews, and other business-based workgroups employing small groups of workers with disabilities in integrated, sustained, paid employment.

- 399 Other-

4x6X LICENSED/CERTIFIED LIVING ARRANGEMENTS are programs licensed, certified, accredited or approved by the Department of Inspections and Appeals or the Department of Human Services. For unlicensed group living situations, the "Other" category can be coded using the appropriate bed size. The appropriate bed size category should generally be determined using the license capacity.

-309 (Partial Hospitalization) A comprehensive set of wraparound services for persons who have had or are at imminent risk of having acute or crisis mental health symptoms that do not permit the persons to remain in or threatens removal of the persons from their home and community, but who have been determined by a mental health professional and a licensed health care professional and a licensed health care professional, subject to the professional's scope of practice, not to need inpatient acute hospital services.

4x63 Community Based Settings 1-5 Beds

- 314 Residential Care Facility (RCF) - RCF License 1-5 Beds

- 315 Residential Care Facility (RCF) - for the Mentally Retarded (MR) - RCF/MR License 1-5 Beds

- 316 Residential Care Facility (RCF) - for Persons with Mental Illness (PMI) - RCF/PMI License 1-5 Beds

- 317 Nursing Facility - Intermediate Care Facility (ICF) for persons with Mental Illness (PMI) - ICF/PMI License 1-5 Beds

EXAMPLE: This should really be only for non-Medicaid ICF-PMI. We do not pay for Intermediate Care Facility (ICF) or Skilled Nursing Facility (SNF).

- 318 Intermediate Care Facility (ICF) - for the Mentally Retarded (MR) -ICF/MR License 1-5 Beds

EXAMPLE: This should be only for non-Medicaid

- 329 Supported Community Living (SCL) - is for services and supports determined necessary to enable consumers to live and work in a community, and is provided in a Licensed RCF facility 1-5 beds. Services are directed to enhancing the consumer's ability to regain or attain higher levels of independence, or to maximize current levels of functioning.

- 399 Other 1-5 Beds

EXAMPLE: detoxification unit, halfway house, transitional living, or any setting 1-5 beds not identified above.

4x64 Community Based Settings 6 & over Beds

- 314 Residential Care Facility (RCF) - RCF License 6 & over Beds

- 315 Residential Care Facility (RCF) - for the Mentally Retarded (MR) - RCF/MR License 6 & over Beds
- 316 Residential Care Facility (RCF) - for Persons with Mental Illness (PMI) - RCF/PMI License 6 & over Beds
- 317 Nursing Facility - Intermediate Care Facility(ICF) for persons with Mental Illness(PMI) - ICF/PMI License 6 & over Beds EXAMPLE: This should be only for non-Medicaid
- 318 Intermediate Care Facility (ICF) - for the Mentally Retarded (MR) -ICF/MR License 6 & over Beds
EXAMPLE: This should be only for non-Medicaid
- 329 Supported Community Living (SCL). - is for services and supports determined necessary to enable consumers to live and work in a community, **and is provided in a Licensed RCF facility 6 & over beds**. Services are directed to enhancing the consumer's ability to regain or attain higher levels of independence, or to maximize current levels of functioning.
- 399 Other 6 & over Beds
EXAMPLE: detoxification unit, halfway house, transitional living, or any setting 6 & over beds not identified above.

4x7X INSTITUTIONAL/HOSPITAL AND COMMITMENT SERVICES are services provided at state Mental Health Institutes or State Hospital Schools, in hospital settings, or to people undergoing a court commitment process.

4x71 State Mental Health Institutes

- 319 Inpatient/State Mental Health Institutes - is for per diem charges at the Mental Health Institutes; Cherokee, Clarinda, Independence, and Mount Pleasant.
EXAMPLE: Code all Mental Health Institution (MHI) costs here.

4x72 State Resource Centers

- 319 Inpatient - is for per diem charges at Resource Centers; Glenwood and Woodward.
EXAMPLE: Code all State Resource Costs (SRC) here, including evaluations if done on site at State Resource Center EXAMPLE: This should be only for non-Medicaid

4x73 Other Public/Private Hospitals

- 319 Inpatient/Community Hospital - is for inpatient expenses incurred at community based hospitals, either private or public.
EXAMPLE: All inpatient (including less than 24 hours), Emergency Room (ER) charges at admission.
- 399 Other - is for charges for other state services such as Oakdale.
EXAMPLE: Oakdale.

4x74 Commitments

- 300 Diagnostic Evaluations Related to Commitment - is used when an evaluation is performed related to a commitment under Iowa Code Section 229.
EXAMPLE: Code inpatient physician evaluation

-301 (Diagnostic Evaluation not Related to Commitment) Evaluations completed prior to commitment with goal to divert individuals from commitment process.

353 Sheriff Transportation - is used when transportation is provided related to a commitment under Iowa Code Section 229.

- 393 Legal Representation for Commitment - is used when legal services are provided related to a commitment under Iowa Code Section 229.

- 399 Other - is used for any commitment expenses not captured in above categories.

EXAMPLE: Mental Health referee, court costs

4x75 Mental Health Advocates

- 100 Salaries of Regular Employees
- 101 Wages of Temp & Part time Employees
- 102 Longevity Pay
- 110 FICA - County Contribution
- 111 IPERS - County Contribution
- 113 Employee Group Health Insurance - County Contribution
- 114 Allowances Paid Directly to County Employees
- 116 State Unemployment Contribution
- 117 Other Benefit Programs - County Contribution
- 260 Stationary/Forms/General Office Supplies
- 412 Postage & Mailing
- 413 Mileage & Other Travel Expenses
- 414 Telecommunication Services
- 422 Educational & Training Services
- 395 *General Note: Use this code if you pay a lump sum for your Mental Health Advocate.*

441x GENERAL ADMINISTRATION includes expenses necessary to manage the service system.

4411 Direct Administrative is used if county employees perform the administrative duties.

EXAMPLE: Code here: Salary, benefits, travel, training, supplies, equipment, computers for non-direct service staff e.g. Director, clerical, financial management, quality and utilization review staff.

- 100 Salary Regular Employees
- 101 Wages of Temp & Part-time Employees
- 102 Longevity Pay
- 104 Overtime & Shift Pay
- 110 FICA - County Contribution
- 111 IPERS- County Contribution
- 113 Employee Group Health Insurance - County Contribution
- 114 Allowances Paid Directly to County Employees
- 116 State Unemployment Contribution
- 117 Other Benefit Programs - County Contribution
- 232 Custodial Supplies
- 250 Fuels (Motor Vehicle Supplies)
- 254 Minor Motor Vehicle Parts & Accessories
- 260 Stationary/Forms/General Office Supplies
- 261 Magazines, Periodicals & Books
- 262 Information Technology Supplies
- 265 Document & Imaging Supplies
- 290 Minor Equipment & Hand Tools
- 293 Safety & Protective Supplies
- 400 Official Publications & Legal Notices
- 402 Typing, Printing & Binding Services
- 412 Postage & Mailing
- 413 Mileage & Other Travel Expenses
- 414 Telecommunication Services (Telephone, Pagers, Internet, Cell Phone)
- 420 Accounting Auditing & Clerical Services
- 421 Information Technology Services
- 422 Educational & Training Services

- 423 Engineering Services
- 428 Medical & Health Services
- 429 Planning & Management Consultants
- 430 Natural/LP Gas, Fuel Oil
- 431 Electric Power
- 432 Water & Sewer
- 440 Motor Vehicle Equip. (Repair & Maintenance)
- 441 Buildings (Repair & Maintenance)
- 444 Office & Information Technology Equipment (Repair & Maintenance)
- 447 Miscellaneous (Repair & Maintenance)
- 450 Building (Rental)
- 460 Tort Liability
- 462 Real Property Insurance
- 463 Equipment Insurance
- 464 Worker's Comp. Insurance Services
- 465 Life Insurance
- 471 Custodial Services
- 474 Extermination Services
- 475 Sanitation & Disposal Services
- 480 Dues & Memberships Services
- 483 Agricultural Horticultural Services
- 486 Protection/Security Services
- 489 Miscellaneous
- 610 Buildings (Capital Outlay)
- 611 Central Air Conditioning Systems (Capital Outlay)
- 632 Information Technology Hardware (Machinery & Equipment) (Capital Outlay)
- 635 Motor Vehicle (Machinery & Equipment) (Capital Outlay)
- 636 Office Equipment & Furniture (Capital Outlay)

4412 Purchased Administrative is used if the county purchases the administrative functions from another entity.

- 420 Accounting Auditing & Clerical Services
- 421 Information Technology Services
- 422 Educational & Training Services
- 425 Legal & Court Related Services
- 429 Planning & Management Consultants
- 480 Dues & Membership Services
- 489 Miscellaneous

4413 Distribution to MHDS Regional Fiscal Agent (used only by member counties)

4414 MHDS Fiscal Agent Reimbursement to MHDS Regional Members (used only by fiscal agent)

4521 COUNTY PROVIDED CASE MANAGEMENT Includes expenses necessary to provide county provided case management. Any Administrative costs for the provision of county case management will be expensed here.

EXAMPLE: The cost of targeted case management staff salary should be coded here under 4521 – XXX.
Non federal share targeted case management should be coded elsewhere under 4X21-374.

- 100 Salary Regular Employees
- 101 Wages of Temp & Part-time Employees
- 102 Longevity Pay
- 104 Overtime & Shift Pay
- 110 FICA - County Contribution
- 111 IPERS- County Contribution
- 113 Employee Group Health Insurance - County Contribution
- 114 Allowances Paid Directly to County Employees

- 116 State Unemployment Contribution
- 117 Other Benefit Programs - County Contribution
- 232 Custodial Supplies
- 250 Fuels (Motor Vehicle Supplies)
- 254 Minor Motor Vehicle Parts & Accessories
- 260 Stationary/Forms/General Office Supplies
- 261 Magazines, Periodicals & Books
- 262 Information Technology Supplies
- 265 Document & Imaging Supplies
- 290 Minor Equipment & Hand Tools
- 293 Safety & Protective Supplies
- 400 Official Publications & Legal Notices
- 402 Typing, Printing & Binding Services
- 412 Postage & Mailing
- 413 Mileage & Other Travel Expenses
- 414 Telecommunication Services (Telephone, Pagers, Internet, Cell Phone)
- 420 Accounting Auditing & Clerical Services
- 421 Information Technology Services
- 422 Educational & Training Services
- 423 Engineering Services
- 425 Legal & Court Related Services
- 428 Medical & Health Services
- 429 Planning & Management Consultants
- 430 Natural/LP Gas, Fuel Oil (Heat, Water, Electric, Sewer)
- 431 Electric Power
- 432 Water & Sewer
- 440 Motor Vehicle Equip. (Repair & Maintenance)
- 441 Buildings (Repair & Maintenance)
- 444 Office & Information Technology Equipment (Repair & Maintenance)
- 447 Miscellaneous (Repair & Maintenance)
- 450 Building (Rental)
- 460 Tort Liability
- 462 Real Property Insurance
- 463 Equipment Insurance
- 464 Worker's Comp. Insurance Services
- 465 Life Insurance
- 471 Custodial Services
- 474 Extermination Services
- 475 Sanitation & Disposal Services
- 480 Dues & Memberships Services
- 483 Agricultural Horticultural Services
- 486 Protection/Security Services
- 489 Miscellaneous. *Note: Pass Thru payments should be coded here.*
- 610 Buildings (Capital Outlay)
- 611 Central Air Conditioning Systems (Capital Outlay)
- 632 Information Technology Hardware (Machinery & Equipment) (Capital Outlay)
- 635 Motor Vehicle (Machinery & Equipment) (Capital Outlay)
- 636 Office Equipment & Furniture (Capital Outlay)

46xx COUNTY PROVIDED SERVICES Includes expenses necessary to provide other county provided services other than county provided case management. The services coded here should be county owned and/or operated.

EXAMPLE: County Care Facility, Supported Community Living, Sheltered Workshops, etc.

4611 Direct Administrative - is used if county employees perform the administrative duties.

EXAMPLE: Code here: Salary, benefits, travel, training, supplies, equipment, computers for non-direct service staff e.g. Director, clerical, financial management, quality and utilization review staff.

- 100 Salary Regular Employees
- 101 Wages of Temp & Part-time Employees
- 102 Longevity Pay
- 104 Overtime & Shift Pay
- 110 FICA - County Contribution
- 111 IPERS- County Contribution
- 113 Employee Group Health Insurance - County Contribution
- 114 Allowances Paid Directly to County Employees
- 116 State Unemployment Contribution
- 117 Other Benefit Programs - County Contribution
- 232 Custodial Supplies
- 250 Fuels (Motor Vehicle Supplies)
- 254 Minor Motor Vehicle Parts & Accessories
- 260 Stationary/Forms/General Office Supplies
- 261 Magazines, Periodicals & Books
- 262 Information Technology Supplies
- 265 Document & Imaging Supplies
- 290 Minor Equipment & Hand Tools
- 293 Safety & Protective Supplies
- 400 Official Publications & Legal Notices
- 402 Typing, Printing & Binding Services
- 412 Postage & Mailing
- 413 Mileage & Other Travel Expenses
- 414 Telecommunication Services (Telephone, Pagers, Internet, Cell Phone)
- 420 Accounting Auditing & Clerical Services
- 421 Information Technology Services
- 422 Educational & Training Services
- 423 Engineering Services
- 428 Medical & Health Services
- 429 Planning & Management Consultants
- 430 Natural/LP Gas, Fuel Oil (Heat, Water, Electric, Sewer)
- 431 Electric Power
- 432 Water & Sewer
- 440 Motor Vehicle Equip. (Repair & Maintenance)
- 441 Buildings (Repair & Maintenance)
- 444 Office & Information Technology Equipment (Repair & Maintenance)
- 447 Miscellaneous (Repair & Maintenance)
- 450 Building (Rental)
- 460 Tort Liability
- 462 Real Property Insurance
- 463 Equipment Insurance
- 464 Worker's Comp. Insurance Services
- 465 Life Insurance
- 471 Custodial Services
- 474 Extermination Services
- 475 Sanitation & Disposal Services
- 480 Dues & Memberships Services
- 483 Agricultural Horticultural Services
- 486 Protection/Security Services
- 489 Miscellaneous
- 610 Buildings (Capital Outlay)
- 611 Central Air Conditioning Systems (Capital Outlay)
- 632 Information Technology Hardware (Machinery & Equipment) (Capital Outlay)
- 635 Motor Vehicle (Machinery & Equipment) (Capital Outlay)
- 636 Office Equipment & Furniture (Capital Outlay)

REVENUE AND EXPENDITURE FUNCTIONS

6XXX -- COUNTY ENVIRONMENT AND EDUCATION

PROGRAM 60XX -- ENVIRONMENTAL QUALITY

- 6000 **Natural Resources Conservation** accounts for revenue and expenditures designed to conserve and develop such natural resources as water, soil, and air. Included in this classification are expenditures for the repair, alteration, maintenance, and operation of improvement for flood and erosion control under chapter 161E, expenditures for rural water systems, air quality programs, payments to ASCS for no-till programs, and preliminary drainage expenses under chapter 468.
- 6010 **Weed Eradication** accounts for the duties of the county weed commissioner under chapter 317.
- 6020 **Solid Waste Disposal** accounts for planning, operating, or maintaining a sanitary disposal project under chapter 455B.
- 6030 **Environmental Restoration** accounts for revenues and expenditures designed to restore the environment such as the clean up of underground storage tanks.

PROGRAM 61XX -- CONSERVATION & RECREATION SERVICES

- 6100 **Administration** accounts for administration of the county conservation board; office expenses; insurance.
- 6110 **Maintenance & Operations** accounts for operating and maintaining parks and related facilities, including planting and care of park vegetation, roads, walks, or paths; park waterways; and park structures and equipment. Excluded are grounds surrounding other public buildings, land areas encompassed in recreational facilities such as golf courses, and incidental landscaping and maintenance of areas classified under Recreation & Environmental Education Services.
- 6120 **Recreation & Environmental Education Services** accounts for participant recreational services such as golf courses, beaches, playgrounds, and recreation centers; and with environmental education programs and services.

PROGRAM 62XX -- ANIMAL CONTROL

- 6200 **Animal Shelter** accounts for seizure, impoundment, and disposition of dogs under chapter 351; or other animals.
- 6210 **Animal Bounties & State Apiarist** accounts for charges for the payment of bounties on wild animals under section 331.401(3) and with expenses incurred by the state apiarist under chapter 160.

PROGRAM 63XX -- COUNTY DEVELOPMENT

- 6300 **Land Use & Building Controls** accounts for the regulation and inspection of all construction, major repairs, and remodeling of buildings under a county's building codes, including building, plumbing, mechanical, and electrical inspections; occupancy inspections; subdivision controls; operation of a county planning and zoning commission; membership in an area-wide planning organization.
- 6310 **Housing Rehabilitation & Development** accounts for planning and providing adequate housing in the county.

- 6320 **Community Economic Development** accounts for revenues and expenditures directed toward the economic development of the county, including economic and industrial surveys, financial assistance to new industries and business concerns, acquisition of industrial sites, industrial development agency contact activities, promotional advertising activities, community attraction and tourism development.

PROGRAM 64XX -- EDUCATIONAL SERVICES

- 6400 **Libraries** accounts for contracts to use city libraries, support of county libraries, and support of regional libraries under section 256.69.
- 6410 **Historic Preservation** accounts for contributions to local historical societies under 331.401.1(q); and with expenditures for the control and maintenance of pioneer cemeteries under section 331.325.
- 6420 **Fair and 4-H Clubs** accounts for equipping or purchasing fairgrounds for a society formed under chapter 174, or for aiding boys and girls 4-H club work and payment of agricultural and livestock premiums in connection with the fair if the society meets the criteria set forth in section 174.13.
- 6430 **Fairgrounds** accounts for the erection and repair of buildings or other permanent improvements, or for the payment of debts contracted in such erection or repair, and the payment of livestock and agricultural premiums. Use this activity where the county owns the fairgrounds under section 174.14.
- 6440 **Memorial Halls** accounts for the development, operation, and maintenance of memorial buildings (except hospitals which are charged to activity code 3050) under chapter 37. This activity does not include debt service expenditures.
- 6450 **Other Educational Services** accounts for the support of other educational services, including art centers, museums, and other services or facilities available to the general public.

PROGRAM 65XX – PRESIDENTIAL OR GOVERNOR DECLARED DISASTERS

- 6500 **Property** accounts for revenue and expenditures related to remediation, restoration, repair, cleanup, replacement or improvement of property damaged by disaster as defined by *Code of Iowa* Section 29c.2 in an area proclaimed as a disaster area by the governor or president.
- 6510- **Buildings** accounts for revenue and expenditures related to remediation, restoration, repair, cleanup, replacement or improvement of buildings damaged by disaster as defined by Code of Iowa Section 29c.2 in an area proclaimed as a disaster area by the governor or president.
- 6520- **Equipment** accounts for revenue and expenditures related to remediation, restoration, repair, cleanup, replacement or improvement of equipment damaged by disaster as defined by Code of Iowa Section 29c.2 in an area proclaimed as a disaster area by the governor or president.
- 6530- **Public Facilities** accounts for revenue and expenditures related to remediation, restoration, repair, cleanup, replacement or improvement of public facilities damaged by disaster as defined by Code of Iowa Section 29c.2 in an area proclaimed as a disaster area by the governor or president.

REVENUE AND EXPENDITURE FUNCTIONS

7XXX -- ROADS AND TRANSPORTATION

PROGRAM 70XX -- SECONDARY ROADS ADMINISTRATION & ENGINEERING

7000 **Administration** accounts for secondary roads administration - see DOT code 100.

7010 **Engineering** accounts for secondary roads engineering - see DOT code 200

PROGRAM 71XX -- ROADWAY MAINTENANCE

7100 **Bridges & Culverts** accounts for maintenance of bridges & culverts - see DOT codes 420 and 430.

7110 **Roads** accounts for road maintenance - see DOT codes 450, 460, and 480.

7120 **Snow & Ice Control** accounts for snow and ice control - see DOT code 520.

7130 **Traffic Controls** accounts for maintenance of traffic controls - see DOT code 590.

7140 **Road Clearing** accounts for road clearing - see DOT code 490.

PROGRAM 72XX -- GENERAL ROADWAY EXPENDITURES

7200 **New Equipment** accounts for purchase of new equipment - see DOT code 610.

7210 **Equipment Operation** accounts for equipment operations - see DOT codes 620, 630 and 650.

7220 **Tools, Materials & Supplies** accounts for tools, materials, and supplies - see DOT code 700.

7230 **Real Estate and Buildings** accounts for items under DOT code 800.

PROGRAM 73XX -- MASS TRANSIT

7300 **Air Transportation** accounts for support of an aviation authority under chapter 330A.

7310 **Ground Transportation** accounts for tax aid to railroads under chapter 327H; and with funding as defined under sections 321.19 and 452A.57(11).

REVENUE AND EXPENDITURE FUNCTIONS

8XXX - GOVERNMENT SERVICES TO RESIDENTS

PROGRAM 80XX -- REPRESENTATION SERVICES

- 8000 **Elections Administration** accounts for administration of elections including voting equipment, voter registration, administration, and clerical costs. Includes, but is not limited to, all costs incurred for conducting primary and general elections including supplies, publications, precinct official compensation and training, and voting equipment programming, preparation, and delivery. (Expenditures charged to the 8000 activity are not reimbursable by other political subdivisions.)
- 8010 **Local Elections** accounts for reimbursable costs of conducting elections for schools, cities, and other local political subdivisions. Includes, but is not limited to, the costs incurred for supplies, publications, precinct official compensation and training, and voting equipment programming, preparation, and delivering, in conducting those types of elections. Administrative costs of the county auditor should not be included in this activity as they are not a reimbursable expense pursuant to section 47.3.
- 8020 **Township Officials** accounts for the compensation of township officials and clerks under sections 359.46 and 359.47.

PROGRAM 81XX -- STATE ADMINISTRATIVE SERVICES

- 8100 **Motor Vehicle Registrations** accounts for the duties of the county treasurer for motor vehicle registration and licensing.
- 8101 **Driver Licenses Services** accounts for the duties of the county treasurer relating to the issuance of driver licenses.
- 8110 **Recording of Public Documents** accounts for the duties of the county recorder.

REVENUE AND EXPENDITURE FUNCTIONS

9XXX -- ADMINISTRATION

PROGRAM 90XX -- POLICY & ADMINISTRATION

- 9000 **General County Management** accounts for board of supervisor' s compensation, mileage, office expenses, board proceedings publication under chapter 349, salaries and expenses of board staff, legal counsel. Includes expenditures for personnel services such as civil service, employee relations, affirmative action, compensation board, and for purchasing and other financial services directly reportable to the board of supervisors.
- 9010 **Administration Management Services** accounts for the office of the county auditor for property tax administration, accounting, budgeting, and financial reporting.
- 9020 **Treasury Management Services** accounts for the office of the county treasurer for property tax collection, accounting, debt management, investments, and financial reporting.
- 9030 **Other Policy & Administration** accounts for other policy and administration duties, i.e.; ISAC & NACO dues (except affiliate dues which are to be charged to the related activity) and independent auditing.

PROGRAM 91XX -- CENTRAL SERVICES

- 9100 **General Services** accounts for many county programs, which cannot be directly allocated to them. Included may be printing and duplicating services, courthouse maintenance and operations, equipment maintenance.
- 9110 **Information Technology Services** accounts for data processing administration, systems and programming, and operations, which are not directly allocable to specific programs.
- 9120 **Geographical Information Systems** accounts for GIS administration, systems and programming, and operations.

PROGRAM 92XX -- RISK MANAGEMENT SERVICES

- 9200 **Tort Liability** accounts for tort liability insurance premiums and the payment of final judgments or settlements against the county for claims within the scope of chapter 670.
- 9210 **Safety of the Workplace** accounts for insuring county buildings, worker's compensation, premiums on liability and property damage insurance, and insurance for county employees while in the performance of their duties.
- 9220 **Fidelity of Public Officers** accounts for insuring county officers and employees in the performance of their official duties against personal liability as a result of negligent acts; and with the purchase of individual or blanket surety bonds insuring the fidelity of county officials and employees accountable for moneys or property subject to chapter 64.
- 9230 **Unemployment Compensation** accounts for financing unemployment compensation benefits under chapter 96.

REVENUE AND EXPENDITURE FUNCTIONS

0XXX - NONPROGRAM AND OTHER BUDGETARY FINANCING USES

PROGRAM 00XX -- NONPROGRAM CURRENT*

- 0010 **County Farm Operations** accounts for operations of a county farm. Excludes items for care of county farm residents.
- 0020 **Interest on Short-Term Debt** accounts for interest related to short-term debt.
- 0030 **Other Nonprogram Current** may be charged with refunds of amounts recorded as revenues in prior years; payment of claims for previously cancelled warrants under section 331.554(7); and with pass-through grant moneys disbursed to other governments or organizations -- where the other entity has applied for the grant, but where the money must formally "pass through" the county.
- 0040 **Other County Enterprises** accounts for county enterprises which do not directly provide a service to county residents.

PROGRAM 01XX -- LONG-TERM DEBT SERVICE*

- 0100 **Principal** accounts for redemption of general obligation bonds or other long-term debt.
- 0110 **Interest and Fiscal Charges** accounts for interest and other fiscal charges associated with general obligation bonds or other long-term debt.

PROGRAM 02XX -- CAPITAL PROJECTS*

- 0200 **Roadway Construction** accounts for revenues and expenditures associated roadway construction - see DOT codes 310, 320, 330, 350, 380, and 390.
- 0210 **Conservation Land Acquisition** accounts for revenues and expenditures associated with county conservation land acquisition and capital improvement projects.
- 0220 **Other Capital Projects** accounts for capital projects for other county programs and activities.

**These are three separate and distinct expenditure classes. Expenditures for the individual classes cannot exceed individually budgeted amounts.*

PROGRAM 03XX -- OTHER BUDGETARY FINANCING USES

- 0300 **Operating Transfers** accounts for interfund operating transfers out of budgeted funds to other budgeted funds. Loans between budgeted funds that will be repaid before the end of the fiscal year should not be externally reported or use this activity code. (Loans to be repaid before the end of the fiscal year should be reported under activity code 0600.) However, loans from budgeted funds to other budgeted funds not repaid before the end of the fiscal year should be classified as operating transfers out, and would use this activity code. Any moneys transferred from budgeted funds to non-budgeted funds must be classified as expenditures within the proper expenditure class. An appropriate method of moving moneys from budgeted to non-budgeted funds would be the use of a warrant charged to the appropriate expenditure area.
- 0350 **Refunded Debt** accounts for principal payments to refund debt and payments to escrow agents for defeased debt.

REVENUE AND EXPENDITURE FUNCTIONS

NONBUDGETARY REVENUES AND EXPENDITURES

PROGRAM 04XX -- NONBUDGETARY USES

- 0400 **Internal Service Funds** account for Internal Service Funds which are included in county programs and activities. (See Page 4 for further definition.)
- 0410 **Clearing Accounts** are temporarily charged with revenues and expenditures which are eventually allocated to other county programs and activities. In many instances, and particularly where all of the expenditures will eventually be charged wholly within a single service area or expenditure class, it may be more appropriate to create “a clearing account activity code” within the particular service area or expenditure class.
- 0420 **Enterprise Funds** account for any revenues and expenditures from (non-budgeted) county Enterprise Funds. (See Page 3 for further definition.)

PROGRAM 05XX - AGENCY FUNDS

- 0500 **Agency Funds** accounts for revenues and expenditures disbursed by the county on behalf of certain agency fund administrations. (Agency funds and budgets are not part of the county's budget.) Agency administration for the county/city assessor, local emergency management agency, and E911 service board would typically be accounted here.

PROGRAM 06XX -- CURRENT-YEAR INTERFUND LOANS

- 0600 **Current-Year Interfund Loans** is charged with the lending (transferring) of moneys from budgeted county funds to other budgeted county funds which will be repaid before the end of the current fiscal year. Current-year interfund loans should not be reported on the county's year-end financial statements.

CLASSIFICATION OF EXPENDITURES BY OBJECT

Classification of expenditures by object provides information about the item purchased or service obtained. Expenditure objects are assigned three-digit codes in the Uniform Chart of Accounts. The first digit refers to a major area. Major areas, in turn, are composed of minor areas that provide somewhat more information about expenditure objects. Finally, minor areas are composed of line-items, which indicate fairly specifically the item purchased or service obtained. Thus, a three-digit object code refers to a specific major area, minor area, and line item.

MAJOR AREA	2	COMMODITIES
MINOR AREA	5	MOTOR VEHICLE SUPPLIES
LINE-ITEM	1	LUBRICANTS

EXPENDITURE AND EXPENSE OBJECTS

SUMMARY OF MAJOR AREAS

1. **PERSONAL SERVICES** includes expenditures for salaries, wages and related employee benefits provided for all persons employed by the county. Employee benefits include contributions to retirement systems, insurance and similar benefits. (Generally excludes travel and mileage reimbursement paid to county employees -- see Other Services & Charges).
2. **COMMODITIES** includes articles and supplies that are consumed or materially altered when used. Commodities include inexpensive equipment items.
3. **HUMAN SERVICES PROVIDER CHARGES** includes expenditures for "purchased" services on behalf of human resource recipients.
4. **OTHER SERVICES AND CHARGES** includes expenditures for services rendered for the county by individuals who are not on the county payroll, excluding human resource provider charges. (Also generally includes employee travel and mileage reimbursement paid to county employees.)
5. **DEBT SERVICE** includes expenditures for the retirement of general long-term debt, and for the payment of interest.
6. **CAPITAL OUTLAYS** includes expenditures that result in the acquisition of or additions to, capital assets. Generally, to be classified as a capital outlay, an item must have an expected life of more than two years and be at or in excess of the county's capitalization threshold amount. Items meeting the established criteria must be added to the county's capital asset inventory value. Items failing to meet these criteria are classified as commodities.
7. **INTERNAL SERVICE CHARGES** includes expenditures made by one unit of the county to another unit for services provided.
8. **OTHER FINANCING USES** includes operating transfers between budgetary funds of the county. Such transfers are not expenditures, nor are they the same as interfund loans.
9. **OPERATING ACCOUNTS USED IN LIEU OF BALANCE SHEET ACCOUNTS** includes other types of nonexpenditure disbursement transactions.

NOTE: The County Finance Committee reserves the right to assign official chart numbers in areas marked reserved and in areas without designation. If for some reason you decide to use an unassigned or reserved number for which the County Finance Committee assigns an official use, you will have to resolve the conflict at that time.

**EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 1XX -- PERSONAL SERVICES**

<u>MINOR AREA</u>		<u>LINE-ITEM</u>
10x	SALARIES AND WAGES	
	Salaries of Regular Employees	100
	Wages of Temporary & Part-time Employees (may include township officials)	101
	Longevity Pay	102
	Wage Settlements	103
	Overtime & Shift Pay	104
11x	EMPLOYEE BENEFITS	
	FICA - County Contribution	110
	IPERS - County Contribution	111
	Employee Group Health Insurance – County Contribution	113
	Allowances Paid Directly to County Employees	114
	Tuition Reimbursement	115
	State Unemployment Contribution	116
	Other Benefit Programs - County Contribution	117
12x	COMPENSATION OF COUNTY BOARDS & COMMISSIONS	
	Assessor's Board of Review See section 441.16(2)	120
	Veteran Affairs Commission See section 35B.5	121
	Board of Adjustment See section 335.10	122
	(may be compensated if authorized by local ordinance)	
	Planning and Zoning Commission See section 335.8	123
	(may be compensated if authorized by local ordinance)	
	MH/MR Advisory Board (may be compensated, but not required)	124
	Township Trustees paid per diem See section 359.46	125
	(if salaried, charge to object code 101)	
	Township Clerks paid per diem See section 359.47	126
	(if salaried, charge to object code 101)	
	<i>Reimbursement of expenses for the above-listed boards and commissions should be charged to object codes 413 and 422 or other applicable object codes as necessary.</i>	
	 <i>The following boards and commissions are required by Code to serve without compensation. Reimbursement for expenses should be charged to object codes 413 and 422 or other applicable object codes as necessary.</i>	
	Assessor's Conference Board See section 441.2	
	Assessor's Examining Board See section 441.3	
	Board of Health See section 137.12	
	Compensation Board See section 331.905(3)	
	Civil Service Commission See section 341A.2	
	Conservation Board See section 350.2	

**EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 2XX -- COMMODITIES**

<u>MINOR AREA</u>		<u>LINE-ITEM</u>
20x	AGRICULTURAL & HORTICULTURAL SUPPLIES	
	Feed	200
	Livestock & Poultry	201
	Chemicals & Gases-Herbicides	202
	Fertilizer & Seed	203
21x	CONSTRUCTION & MAINTENANCE SUPPLIES	
	Asphalt & Asphalt Products	210
	Concrete/Clay/Plastic Products	211
	Cover Aggregate & Sand	212
	Steel, Iron & Related Metals	213
	Traffic & Street Sign Materials	214
	Wood & Lumber Products	215
	Electrical Supplies	216
	Plumbing Supplies	217
	Grounds Maintenance Supplies	218
	General Supplies	219
22x	ENGINEERING & SCIENTIFIC SUPPLIES	
	Electrical Apparatus & Accessories	220
	Electrical Supplies & Parts	221
	Engineering Supplies	222
23x	HOUSEHOLD, INSTITUTIONAL & CUSTODIAL SUPPLIES	
	Food & Provisions	230
	Clothing & Dry Goods	231
	Custodial Supplies	232
	Propane & Fuel Oil	233
	Kitchen Supplies	234
24x	MACHINERY & EQUIPMENT PARTS & SUPPLIES (non motor vehicle)	
	Hardware	240
	Parts	241
25x	MOTOR VEHICLE SUPPLIES	
	Fuels	250
	Lubricants	251
	Safety Items	252
	Tires & Tubes	253
	Minor Motor Vehicle Parts & Accessories	254

(continued)

**EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 2XX – COMMODITIES**

<u>MINOR AREA</u>	(continued from previous page)	<u>LINE-ITEM</u>
26x	OFFICE SUPPLIES	
	Stationery/Forms/General Office Supplies	260
	Magazines, Periodicals & Books	261
	Information Technology Supplies	262
	Photocopy/FAX Supplies	263
	Election Supplies	264
	Document & Imaging Supplies	265
27x	<u>DURABLE EQUIPMENT</u>	
	<i>(equipment purchases not meeting the capital asset policy threshold, yet county may want to track for insurance or other purposes subject to a determined dollar threshold.)</i>	
	<u>Agricultural & Horticultural Equipment (not capitalized)</u>	<u>270</u>
	<u>Construction & Maintenance Equipment (not capitalized)</u>	<u>271</u>
	<u>Information Technology Hardware (not capitalized)</u>	<u>272</u>
	<u>Engineering & Scientific Equipment (not capitalized)</u>	<u>273</u>
	<u>Household & Institutional Equipment (not capitalized)</u>	<u>274</u>
	<u>Motor Vehicle & Related Equipment (not capitalized)</u>	<u>275</u>
	<u>Office Equipment & Furniture (not capitalized)</u>	<u>276</u>
	<u>Shop Equipment (not capitalized)</u>	<u>277</u>
	<u>Other Equipment (not capitalized)</u>	<u>278</u>
	<ul style="list-style-type: none"> • <u>Medical & Laboratory</u> • <u>Radio & Communication</u> • <u>Law Enforcement & Weapons</u> • <u>Voting Machines & Equipment</u> • <u>Microfilm & Microfiche Equipment</u> • <u>Audio/Visual Equipment</u> • <u>Electrical Equipment</u> 	
29x	OTHER MINOR COMMODITIES	
	<i>(use object codes 29x for durable items not meeting the criteria for the 27x or 63x object areas)</i>	
	Minor Equipment & Hand Tools	290
	Medical & Laboratory Supplies	291
	Recreational Supplies	292
	Safety & Protective Supplies	293
	Wearing Apparel & Uniforms	294
	Audiovisual Supplies	295
	Information Technology Software	296
	<i>(reserved)</i>	297
	Veteran Grave Markers	298

EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 3XX – HUMAN SERVICES PROVIDER CHARGES

<u>MINOR AREA</u>		<u>LINE-ITEM</u>
30x	MEDICAL & NURSING SERVICES	
	Diagnostic Evaluations Related to Commitment	300
	Diagnostic Evaluations not Related to Commitment	301
	Primary Treatment	302
	Long-Term Treatment	303
	Acute & Emergency Treatment	304
	Outpatient	305
	Prescription Medication/Vaccines	306
	In-Home Nursing	307
	Health Supplies & Equipment	308
	Partial Hospitalization	309
31x	LICENSED/ACCREDITED RESIDENTIAL SERVICES	
	Assisted Living	310
	Family Life Home	311
	Foster Family Home	312
	Group Foster Care	313
	Residential Care Facility	314
	Residential Care Facility For The Mentally Retarded	315
	Residential Care Facility For The Mentally Ill	316
	Nursing Facility	317
	Intermediate Care Facility For The Mentally Retarded	318
	Hospital	319
32x	SUPPORT SERVICES	
	Homemaker/Home Health Aides	320
	Chore Services	321
	Home Management Services	322
	Family Support	323
	Personal Items & Clothing/Furniture & Appliances	324
	Respite	325
	Guardian/Conservator	326
	Representative Payee	327
	Home/Vehicle Modification	328
	Supported Community Living	329
33x	NUTRITION OPERATIONS SERVICES	
	Mobile Meals	330
	Congregate Meals	331
	Food & Provisions	332
	Commodity Distribution Expenses	333
	Nutrition Education	334

(continued)

EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 3XX -- HUMAN SERVICES PROVIDER CHARGES

<u>MINOR AREA</u>	(continued from previous page)	<u>LINE-ITEM</u>
34x	SHELTER & UTILITIES SERVICES	
	Rent Payments	340
	Utilities	341
	Rent & Utilities payments	342
	Room & Board Payments	343
	Transient Meal & Lodging Payments	344
	Ongoing Rent Subsidy	345
	Crisis Hotline (fee paid to vendor)	346
	<i>(reserved)</i>	347
	Juvenile Detention & Shelter Care	348
	Inmate Housing – Out of County	349
35x	TRANSPORTATION SERVICES	
	Cab	350
	Bus	351
	Ambulance	352
	Sheriff Transportation	353
	General Transportation	354
36x	SKILL DEVELOPMENT SERVICES	
	Sheltered Workshop Services	360
	Special Education Services	361
	Work Activity Services	362
	Day Treatment Services	363
	Job Development & Placement Services	364
	School/AEA Services	365
	Social Support	366
	<ul style="list-style-type: none"> • Drop In Centers • Clubhouse Centers • Peer Counseling Centers 	
	Adult Day Care	367
	Supported Employment Services	368
	Enclave	369
37x	CLIENT ADMINISTRATIVE SERVICES	
	Technical Services	370
	Information & Referral Services	371
	<ul style="list-style-type: none"> • CAHPS Survey Fees 	
	(Consumer Assessment of Healthcare Providers & Systems)	
	Planning and/or Consultation Services	372
	Public Educational Services	373
	Case Management - Medicaid Match	374
	Case Management - 100% County	375
	Coordination Services	376

(continued)

EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 3XX – HUMAN SERVICES PROVIDER CHARGES

<u>MINOR AREA</u>	(continued from previous page)	<u>LINE-ITEM</u>
39x	OTHER SERVICES	
	Funeral Services	390
	Care of Graves	391
	Cash Allowances	392
	Legal Representation for Commitment	393
	Day Care	394
	Mental Health Advocates	395
	Community Support Programs	396
	Psychiatric Rehabilitation	397
	<i>(reserved)</i>	398
	Other	399

EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 4XX -- OTHER SERVICES AND CHARGES

<u>MINOR AREA</u>		<u>LINE-ITEM</u>
40x	OFFICIAL PUBLICATIONS & PRINTING	
	Publications ,Notices & Advertisements	400
	Board Proceedings	401
	Typing, Printing & Binding Services	402
	Photocopying & Duplicating Services	403
	Document & Imaging Services	404
	Printing of Ballots	405
41x	COMMUNICATIONS & TRANSPORTATION SERVICES	
	Contract Carriers	410
	Local Transportation	411
	Postage & Mailing	412
	Mileage & Other Travel Expenses	413
	Telecommunications Services (telephone, pager, internet, cell phone)	414
42x	PROFESSIONAL & TECHNICAL SERVICES	
	Accounting Auditing & Clerical Services	420
	Information Technology	421
	<ul style="list-style-type: none"> • Maintenance of Computer Software • Applications Development • Service Bureaus 	
	Educational & Training Services	422
	<ul style="list-style-type: none"> • School of Instruction • Registration Fees • Safety Training 	
	Engineering Services	423
	<ul style="list-style-type: none"> • Bridge Soundings • Architectural Fees • Material Testing & Inspection • Soil Investigations • Surveyor Fees • Preliminary Drainage Expenses 	
	Labor Relations Services	424
	<ul style="list-style-type: none"> • Arbitration Fees • Mediation Fees 	
	Legal & Court-Related Services	425
	<ul style="list-style-type: none"> • Special Prosecutor • Grand Jury • Witness Fees • Sheriffs Fees • Depositions & Transcripts 	
	Other Professional and Technical Services	426
	<ul style="list-style-type: none"> • Appraisal Fees 	
	Medical & Health Services	428
	<ul style="list-style-type: none"> • Employee Medical Examinations & Testing • Autopsies & Medical Examiner Fees • Psychological Examinations (non-court ordered) • Laboratory Services/Blood Tests 	

(continued)

EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 4XX -- OTHER SERVICES AND CHARGES

<u>MINOR AREA</u>	(continued from previous page)	<u>LINE-ITEM</u>
	Planning & Management Consultants	429
	<ul style="list-style-type: none"> • Mapping/GIS Systems • Facility Management • MH-DD Consultant 	
43x	HEAT, ELECTRIC, WATER & SEWER	
	Natural Gas, LP Gas, Fuel Oil	430
	Electric Power	431
	Water & Sewer	432
44x	REPAIR & MAINTENANCE SERVICES	
	Vehicles & Equipment	440
	Buildings & Grounds	441
	Fixed Plant Equipment	442
	Operating & Construction Equipment	443
	Office Equipment	444
	Plumbing Equipment	445
	Radio & Related Equipment	446
	Miscellaneous	447
	Roads & Bridges	448
45x	RENTALS	
	Buildings	450
	Computer Equipment	451
	Machinery & Mechanical Equipment	452
	Office Equipment	453
	Land	454
	Radio Equipment	455
	Polling Places	456
46x	INSURANCE SERVICES	
	Tort Liability	460
	Fidelity & Security Bond Premiums	461
	Property Insurance	462
	Equipment Insurance	463
	Worker's Compensation Insurance	464
47x	HOUSEHOLD, INSTITUTIONAL & CUSTODIAL SERVICES	
	Cleaning & Painting	470
	Custodial	471
	Food Preparation Services	472
	Cleaning of Uniforms, Mops & Rags	473
	Extermination Services	474
	Sanitation & Disposal Services	475

(continued)

EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 4XX -- OTHER SERVICES AND CHARGES

<u>MINOR AREA</u>	(continued from previous page)	<u>LINE-ITEM</u>
48x	OTHER SERVICES	
	Dues & Memberships	480
	Contributions to Other Governments & Organizations	481
	Election Officials <i>(Officials issued 1099's should be charged here. Officials issued W-2's should be charged to 10x salaries & wages.)</i>	482
	Agricultural/Horticultural Services	483
	Credit & Background Information Services	484
	Voter Registration Services	485
	Protection/Security Services (includes non-employee matron services)	486
	Licenses & Permits	487
	Revolving Loans	488
	Miscellaneous	489
49x	OTHER CHARGES	
	Animal Care & Disposal (seized and impounded)	490
	Judgments, Damages, Settlements, & Fines	491
	Special Investigations	492
	Aid to County Fairs under Functions 6420 & 6430	493
	Animal Bounties	494
	Veterinary & Animal Care (example drug or rescue dog)	495
	Property tax on property rented for pecuniary gain	496

**EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 5XX -- DEBT SERVICE**

<u>MINOR AREA</u>		<u>LINE-ITEM</u>
51x	GENERAL OBLIGATION BOND REDEMPTION General Obligation Bond Redemption	510
52x	INTEREST - GENERAL OBLIGATION BONDS Interest – General Obligation Bonds	520
53x	OTHER LONG-TERM DEBT REDEMPTION Other Long-Term Debt Redemption	530
54x	INTEREST - OTHER DEBT Interest – Other Debt	540
545	INTEREST – STAMPED WARRANTS Interest – Stamped Warrants	545
55x	BOND REGISTRAR FEES Bond Registrar Fees	550

EXPENDITURE OBJECTS
EXPENDITURE AREA 6XX -- CAPITAL OUTLAY
(For purchases meeting the county's capital asset policy threshold.)

<u>MINOR AREA</u>		<u>LINE-ITEM</u>
60x	LAND	
	Land	600
	Land Improvements	601
61x	BUILDINGS & PLANT	
	Buildings	610
	Central Air Conditioning Systems	611
	Major Heating Systems	612
	Major Plumbing Systems	613
62x	IMPROVEMENTS OTHER THAN BUILDINGS (INFRASTRUCTURE)	
	Bridges	620
	Roads	621
	Flood & Erosion Control Structures	622
	Traffic Control Structures	623
	Permanent Landscaping	624
	Water/Sewer Structures	625
63x	MACHINERY & EQUIPMENT <i>(use object code 27x for durable equipment purchases not meeting the capital asset policy threshold.)</i>	
	Agricultural & Horticultural	630
	Construction & Maintenance	631
	Information Technology Hardware	632
	Engineering & Scientific	633
	Household & Institutional	634
	Motor Vehicle	635
	Office Equipment & Furniture	636
	Shop Equipment	637
	Other	638
	<ul style="list-style-type: none"> • Medical & Laboratory • Radio & Communication • Law Enforcement & Weapons • Voting Machines & Equipment • Microfilm & Microfiche Equipment • Audio/Visual Equipment • Electrical Equipment 	
64x	INTANGIBLE ASSETS	
	<ul style="list-style-type: none"> • Easements & right of ways • Water rights • Timber rights • Patents • Trademarks • Computer software 	641 642 643 644 645 646
	<i>(includes all capitalized costs such as purchased software and specific development costs)</i>	

65x

DEPRECIATION AND AMORTIZATION

- Depreciation
- Amortization

651

652

EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 7XX -- INTERNAL SERVICE CHARGES

<u>MINOR AREA</u>		<u>LINE-ITEM</u>
70x	EQUIPMENT RENTAL CHARGES Equipment Rental Charges	700
71x	INFORMATION TECHNOLOGY CHARGES Information Technology Charges	710
72x	CENTRAL STORE CHARGES Central Stores Charges	720
73x	DUPLICATING/PRINTING CHARGES Duplicating/Printing Charges	730
74x	SELF INSURANCE AND CAFETERIA CHARGES Medical & Health Charges Child Care Charges Other Cafeteria Charges	740 741 742

**EXPENDITURE AND EXPENSE OBJECTS
EXPENDITURE AREA 8XX -- OTHER FINANCING USES**

<u>MINOR AREA</u>		<u>LINE-ITEM</u>
81x	OPERATING TRANSFERS	
	To General Supplemental Fund	810
	To Rural Services Supplemental	811
	To Secondary Road Fund	812
	To Debt Service Fund	813
	To Other Budgetary Funds	814
82x	INTERNAL AGENCY FUND TRANSFERS	
	Internal Agency Fund Transfers (For uses such as for transferring Assessor Agency Fund FICA & IPERS to Assessment Expense Fund)	820

**EXPENDITURE AREA 9XX -- OPERATING ACCOUNTS USED IN LIEU OF BALANCE SHEET
ACCOUNTS**

<u>MINOR AREA</u>		<u>LINE-ITEM</u>
90x	RESIDUAL EQUITY TRANSFERS	
	Residual Equity Transfers	900
91x	REFUND OF DEPOSITS	
	Refund of Deposits	910
92x	INTERFUND LOANS	
	Interfund Loans	920
93x	REMITTANCE OF COLLECTIONS FOR OTHER PARTIES	
	Child Support/Alimony Payments	930
	Payroll Taxes & Withholdings	931
	Garnishments	932
	(reserved)	933
	(reserved)	934
	Tax Sale Redemptions	935
94x	SHORT-TERM DEBT RETIREMENT	
	Short-Term Debt Retirement	940
95x	DISBURSEMENTS TO OTHER GOVERNMENTS	
	Tax & Fee Disbursements to Other Governments	950
	County Disbursement to MHDS Regional Fiscal Agent	951
96x	INTERFUND REIMBURSEMENTS	
	Interfund Reimbursements	960

CLASSIFICATION BY ORGANIZATIONS (DEPARTMENTS)

EXAMPLES ONLY! -- Expand or modify as necessary to fit your needs)

<u>CODE</u>	<u>ORGANIZATION</u>
01	Board of Supervisors
02	Auditor
03	Treasurer
04	Attorney
05	Sheriff
07	Recorder
20	County Engineer
21	Veterans Affairs
22	Conservation Board
23	Health Board
24	Weed Commission
26	County Care Facility
28	Medical Examiner
31	District Court
33	County Library
34	Historical Society
35	Child Support Recovery
36	Ambulance
50	Personnel
51	General Services
52	Data Processing
53	Physical Planning
60	Mental Health Administration
99	Nondepartmental

EXPENDITURE AND REVENUE PROJECT CODES

(EXAMPLES ONLY! -- Expand or modify as necessary to fit your needs)

<u>CODE</u>	<u>PROJECT</u>
040	Election Administration
041	Primary Elections
042	General Elections
043	City Elections
044	School Elections
045	Special Elections
999	Nonproject

Example of expenditure account coding for purchasing school election supplies using a project code:

Fund	Activity	Object	Department	Project
General Basic	Local Elections	Election Supplies	Auditor	School Elections
0001	8010	264	02	044

Example of revenue account coding receipting in a reimbursement from a school district using a project code:

Fund	Type	Activity	Source	Department	Project
General Basic	Operating Grants and Contributions	Local Elections	Elections	Auditor	School Elections
0001	2	8010	2681	02	044

REVENUE TYPE AND SOURCE CODES

REVENUE TYPES

Type Explanation

PROGRAM REVENUES:

1. **CHARGES FOR SERVICE** - include revenues based on exchange or exchange-like transactions. These revenues arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided. Revenues in this category include fees charges for specific services, such as licenses and permits, such as liquor licenses and building permits; and any other amounts charge to service recipients.
2. **OPERATING GRANTS AND CONTRIBUTIONS** - revenues that are restricted for use in a particular operating program. These revenues are specifically attributable to a program and reduce the net expense of that program.
3. **CAPITAL GRANTS AND CONTRIBUTIONS** - revenues that are restricted for use in a particular capital assets program. These revenues are specifically attributable to a program and reduce the net expense of that program. *Note: Multipurpose grants that do not provide for specific identification of the programs and amounts should be reported as type 4 - general revenues.*

GENERAL REVENUES:

- 4 **GENERAL REVENUES** - All revenues are general revenues unless they are required to be reported as charges for services or operating or capital grants and contributions. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax, i.e. sales tax, property tax, franchise tax. All other nontax revenues (including interest, grants and contributions) that do not meet the criteria to be reported as programs revenues should also be reported as general revenues.

REVENUE SOURCES

SUMMARY OF MAJOR AREAS

1. **TAXES** - include General Property Taxes, Penalties and Interest on General Property Taxes, but **do not** include State property tax replacements against those taxes. Also include Other County Taxes, Local Option Taxes, Gambling Taxes, and Tax Increment Financing Revenue.
2. **INTERGOVERNMENTAL** - include State Shared Revenues and Grants, State Property Tax Replacements, Federal Grants and Entitlements, Contributions and Reimbursements from Local Governmental Units and Agencies, and Payments in Lieu of Taxes.
3. **LICENSES AND PERMITS** - include Alcoholic Beverage & Tobacco control, Building Structure & Equipment Permits, Health & Environmental Licenses and Permits, and other licenses and permits.
4. **CHARGES FOR SERVICES: STATUTORY** - include certain fees of Recorder, Treasurer, and Sheriff.
5. **CHARGES FOR SERVICES: NON-STATUTORY** - include certain fees for General Government, Public Safety, Recreation, Health, Sanitary Landfill, and Miscellaneous.
6. **USE OF MONEY AND PROPERTY** - include Earnings from Investments, Rents, and Miscellaneous incomes.
7. (Reserved)
8. **MISCELLANEOUS REVENUES** - include Special Assessments, Contributions and Donations, Unclaimed Property, Sale of Commodities and Fines from Violations of County Ordinances, Forfeitures and Defaults.
9. **OTHER FINANCING SOURCES** - include Operating Transfers, Proceeds from General Long-Term & Other Debt, and Proceeds of General Fixed Asset Disposition. (Also includes a section for nonbudgetary codes.)

NOTE: The County Finance Committee reserves the right to assign official chart numbers in areas marked reserved and in areas without designation. If for some reason you decide to use an unassigned or reserved number for which the County Finance Committee assigns an official use, you will have to resolve the conflict at that time.

REVENUE MAJOR AREA 1XXX -- TAXES

<u>MINOR AREA</u>	<u>TYPE</u>	<u>SOURCE*</u>	
10xx			GENERAL PROPERTY TAXES
	4	1000	Current Net Property Taxes
	4	1010	Delinquent Property Taxes
	4	1020	Special Utility Property Tax
		1030 – 1099	(reserved)
11xx			PENALTIES, INTEREST, & COSTS ON TAXES
	4	1100	Penalties & Interest - Current
	4	1110	Penalties & Interest - Delinquent
	4	1120	Penalties & Interest - Mobile Home
	4	1130	Penalties & Interest - Grain Handled
		1140 – 1199	(reserved)
12xx			OTHER COUNTY TAXES (Except 13xx, 14xx, & 15xx categorizations)
	4	1200	Mobile Home Taxes (includes current & delinquent)
	4	1210	Moneys & Credits Taxes on Loan Agencies & Credit Unions – Co. Share See section 533.329
	4	1220 – 1239	(reserved)
	4	1240	Grain Handled Taxes
	4	1250 – 1299	(reserved)
13xx			VOTER APPROVED LOCAL TAXES
	4	1300	Hotel/Motel Tax
	4	1310	E911 Surcharge (Agency fund) (wireless payments use revenue source 2741)
	4	1320	Local Option Sales and Services Tax
	4	1330	Local Option Vehicle Tax
	4	1340	Emergency Medical Services
	4	1350 – 1399	(reserved)
14xx			GAMBLING TAXES
	4	1400	Pari-mutuel Wagering Tax
	4	1410	Excursion Boat Gambling Tax
	4	1420	Casino Gambling Tax
	4	1430 – 1499	(reserved)
15xx			TAX INCREMENT FINANCING REVENUE
	4	1500	Tax Increment Financing Revenue
	4	1510	Tax Increment Financing Revenue – PPEL
	4	1520	Tax Increment Financing Revenue- ISL
	4	1520 – 1599	(reserved)
16xx			UTILITY REPLACEMENT EXCISE TAX
	4	1600	Utility Replacement Excise Tax
17xx			TAXES COLLECTED FOR OTHER GOVERNMENTS (wherein the county collects the tax on goods & services & submits them to another government)
	4	1700	Hotel/Motel Excise Tax
	4	1710	Hotel/Motel Local Option Tax
	4	1720	Delinquent State Tax
			* Use a project code (or equivalent) to internally subdivide source code as desired and/or as needed to comply with statutory and/or independent audit requirements

REVENUE MAJOR AREA 2XXX -- INTERGOVERNMENTAL REVENUES

<u>MINOR AREA</u>	<u>TYPE</u>	<u>SOURCE*</u>	
20xx			STATE SHARED REVENUES
	2	2000	Road Use Taxes
	3	2005	Farm to Market Funds
	4	2010	Franchise Taxes
	1	2020	Liquor Licenses/Beer Permits
		2030 – 2099	(reserved)
21xx			STATE REPLACEMENTS OF CREDITS AGAINST LEVIED PROPERTY TAXES
	4	2100	Homestead Tax Credit
	4	2110	Elderly and Disabled Tax Credit
	4	2115	Mobile Home/Elderly Tax Credit
	4	2120	Disabled Veterans Homestead Tax Credit
	4	2130	Agricultural Land Tax Credit
	4	2140	Business Property Tax Credit
	4	2150 – 2169	(reserved)
	4	2170	Family Farm Tax Credit
	4	2180	Native Prairie and Wetland
	4	2190 – 2199	(reserved)
22xx			OTHER STATE TAX REPLACEMENTS
	4	2200	(reserved)
	4	2210	Mobile Home Replacement
	4	2220	Military Service Replacement
	4	2230	(reserved)
	4	2240	(reserved)
	2	2250	Mental Health and Disability Services Equalization
	4	2260	(reserved)
	4	2270	Commercial and Industrial Replacement
	4	2280 – 2299	(reserved)

* Use a project code (or equivalent) to internally subdivide source code as desired and/or as needed to comply with statutory and/or independent audit requirements

REVENUE MAJOR AREA 2XXX -- INTERGOVERNMENTAL REVENUES

<u>MINOR AREA</u>	<u>TYPE</u>	<u>SOURCE*</u>
23xx		STATE/FEDERAL PASS-THRU REVENUES (Federal dollars received from the State)
	2 or 3	2301 Federal Emergency Management Assistance (FEMA)
	***	2302 Governor's Office of Drug Control Policy
	***	2303 Safety Incentive Grants for Use of Seatbelts
	***	2304 Emergency Management
	***	2305 Juvenile Alcohol Awareness Grant
	***	2321 Violence Against Women Grants
	***	2322 Child Support Recovery Incentives
	***	2323 Crime Victims' Assistance
	***	2331 Childhood Lead Poisoning
	***	2332 Immunization Grants
	***	2333 Maternal Child Health Grants
	***	2334 Well Being Grants
	***	2335 Nutrition Program for the Elderly
	***	2336 Women Infants and Children
	***	2337 State Indoor Radon Grants
	***	2338 Empowerment
	***	2341 Special Programs for the Aging
	***	2342 DHS Administrative Reimbursement
	***	2344 Social Services Block Grant
	***	2345 Medicaid
	***	2346 BioTerrorism Grant
	***	235x – 238x (reserved)
	***	2393 MH-DD Local Purchase (Social Services Block Grant
	***	241x - 2420 (reserved)
	***	2421 Community Development Block Grants (CDBG)
	***	2441 Bridge Replacement
		2461 Help America Vote Act (HAVA)
	2 or 3	2495 American Recovery & Reinvestment Act (ARRA)
		(unreserved source codes may be used as needed)
25xx		CONTRIBUTIONS FROM OTHER INTERGOVERNMENTAL UNITS
	***	2501 Contract Law Enforcement
	1	2502 Care of Prisoners
	1	2503 Work Release Fees
	***	2504 Unified Law Enforcement Funding
	***	2511 Emergency Management Services Agency Funding
	1	2512 Ambulance Services
	***	2513 E911 Funding
	***	2516 Child Support Recovery
	***	2517 District Court Fees/Revenues
		2518 Autopsy Reimbursement
	***	2521 Solid Waste Disposal
	***	2530 MH-DD Reimbursement from Other Governments
		2540 Distributions from MHDS Regional Members to Fiscal Agent
		2545 Payments from MHDS Fiscal Agent to MHDS Regional Members
	***	2571 Elections
	***	2591 Drainage District Services
	***	2592 Insurance Reimbursements – Other Governments

*** 2593 INTRA-County Reimbursements (use a unique project code for each type).

REVENUE MAJOR AREA 2XXX -- INTERGOVERNMENTAL REVENUES

MINOR AREA TYPE SOURCE*

26xx

		STATE GRANTS AND REIMBURSEMENTS
***	2601	Emergency Medical Services
***	2602	Juvenile Justice County Base Reimbursement
	2603	Disposal of Abandoned Vehicle Reimbursement [section 321.89(4)]
***	2621	Chore Grant
***	2622	Home Care Aide Grant
***	2623	Public Health Nurse Grant
***	2624	Well Testing and Abandonment
***	2625	Senior Health Grant
2	2626	Veteran Affairs Grant
2	2627	Veteran Affairs Allocation (section 35A.16)
	2628	Public Health Modernization
***	2642	MH-DD Community Services Fund Allocation
2	2643	MH-DD Risk Pool Allocation
***	2644	MH-DD Allowed Growth Factor Adjustment
	2645	State Payment Program
	2646	Mental Health and Disability Services Transition
***	2651	Resource Enhancement and Protection (REAP)
***	2652	Waste Tire Programs
3	2669	Community Attraction Grant (CAT)
3	2671	Transfer of Jurisdiction Funding
3	2673	Revitalize Iowa's Sound Economy Grant (RISE)
3	2674	Time-21
3	2675	I-JOBS
	2701	Department of Transportation Equipment Reimbursement
	2711	Community Disaster Grant
	2712	Native Prairie Non-Tax Replacement
	2741	E-911 State Wireless Payments
	2742	Hazard Mitigation Program
***	277x – 279x	(reserved)

* Use a project code (or equivalent) to internally subdivide source code as desired and/or as needed to comply with statutory and/or independent audit requirements

*** Revenues can be type 2, 3, or 4.

28xx

		FEDERAL GRANTS & REIMBURSEMENTS (Directly received from the Federal Government)
2	2800	Watershed Protection & Flood Prevention
	2810 – 2879	(reserved)
1	2880	Medicare
***	2890	Miscellaneous Federal Grants & Reimbursements – (Use a unique project code for each type)

29xx

		PAYMENTS IN LIEU OF TAXES
4	2900	Federal Government
4	2910	State Governments
4	2920	Local Governments
4	2930 – 2999	(reserved)

* Use a project code (or equivalent) to internally subdivide source code as desired

and/or as needed to comply with statutory and/or independent audit requirements

REVENUE MAJOR AREA 3XXX -- LICENSES & PERMITS

<u>MINOR AREA</u>	<u>TYPE</u>	<u>SOURCE*</u>	
30xx			ALCOHOLIC BEVERAGE & TOBACCO CONTROL
	1	3000	Beer Permits
	1	3020 – 3039	(reserved)
	1	3040	Cigarette Permits
	1	3050 – 3189	(reserved)
	1	3190	Other Alcohol Beverage & Tobacco Control Permits
32xx			BUILDING STRUCTURE & EQUIPMENT PERMITS
	1	3200	Building Permits
	1	3210	Electrical Permits
	1	3220	Plumbing Permits
	1	3230	Mechanical Permits
	1	3240	Sign Permits
	1	3250	Certificates of Occupancy
	1	3260 – 3289	(reserved)
	1	3290	Other Building Structure & Equipment Permits
33xx			HEALTH & ENVIRONMENTAL LICENSES & PERMITS
	1	3300	Swimming Pool & Spa Licenses
	1	3310	Sewage Disposal/Septic Tank Permits
	1	3320	Water Well Permits
	1	3330	Food Establishment/Food Service/Food Vending Licenses
	1	3340	Hotel/Motel Licenses
	1	3350 – 3389	(reserved)
	1	3390	Other Health & Environmental Licenses/Permits
			• Septic Contractor License Fees
34xx		3400 – 3499	(RESERVED)
35xx			MISCELLANEOUS LICENSES & PERMITS
	1	3500	Trip Permits
	1	3505	Oversize Vehicle Permits (321E.8A)
	1	3510	Entrance Permits
	1	3520	Amusement Licenses
	1	3530	Animal Licenses
	1	3540 – 3589	(reserved)
	1	3590	Other Miscellaneous Licenses & Permits

[For Weapons and Explosive Materials Permits see category 44xx Sheriff]

* Use a project code (or equivalent) to internally subdivide source code as desired and/or as needed to comply with statutory and/or independent audit requirements

REVENUE MAJOR AREA 4XXX -- CHARGES FOR SERVICE: STATUTORY

<u>MINOR AREA</u>	<u>TYPE</u>	<u>SOURCE*</u>	
40xx			RECORDER
	1	4000	Recording of Instruments
	1	4010	Snowmobile Fees - {Include Writing Fees, Certificate of Title Fees, Security Interest Notation Fees}
	1	4020	Boat Fees - {Include Writing Fees, Security Interest Notation Fees – DO NOT include Title Fees; Boat Title Fees should be posted to code 4120.}
	1	4030	Hunting, Fishing, & Fur Harvester Writing Fees
	1	4040	Real Estate Transfer Tax
	1	4050	UCC Fees
	1	4060	Certified Copies
	1	4070	All Terrain Vehicle Writing Fees
	1	4080	Department of Natural Resources Fees
	1	4081 – 4099	(reserved)
	1	4100	Auditor's Transfer Fees - {Include Change of Title Fees}
41xx	1	4110	(reserved)
	1	4120	Boat Certificate of Title Fees (For County Conservation Board)
	1	4130	Vital Statistics Fees - {Include fees related to Births, Deaths, Marriages}
	1	4140	Document Management Fees
	1	4150	Passport Fees
	1	4160	Electronic Transaction Fee
	1	4161 – 4189	(reserved)
	1	4190	Other Recorder Fees
42xx			TREASURER
	1	4200	Tax Sale Fees - {Include revenues from: Tax Sale Certificates, Certificates of Redemption, Tax Deeds, Tax Sale Purchaser Registrations, Requests for Notices of Tax Sales, Tax Publication Fees, etc.}
	1	4210	Auto Registration Fees - {Include Security Interest Notation Fees, \$15 administration fee for returning impounded license plates and registrations}
	1	4220	Auto Use Tax Fees
	1	4230	Tax Statement Fees - {Include revenues from Statements of Taxes due under sections 445.5 & 445.23}
	1	4240	County Motor Vehicle Revenue
	1	4250	Motor Vehicle Mailing Fees
	1	4260	Special Assessment Charge
	1	4270	NSF Check Charge
	1	4280	Driver's License Fees
	1	4290	Anatomical Gift Revenue – County Share
43xx	1	4300	Civil Penalty Processing Fee [(321J.17(1))]
	1	4301 – 4389	(reserved)
	1	4390	Other Treasurer Fees
44xx			SHERIFF
	1	4400	Sheriff's Fees – {Include statutory fees under Section 331.655}
	1	4410	Weapons Permits
	1	4420	Explosive Materials Permits
	1	4430	Prisoner Reimbursements/Work Release Fees – Non-Section 356.7
	1	4440	Prisoner Room & Board Reimbursements – Section 356.7 Only
	1	4450	Sex Offender Registration Fees
	1	4460	Reimbursement for costs of Abandoned Vehicles – Section 321.89
	1	4470-4489	(reserved)
	1	4490	Other Sheriff Fees

* Use a project code (or equivalent) to internally subdivide source code as desired and/or as needed to comply with statutory and/or independent audit requirements

REVENUE MAJOR AREA 5XXX -- CHARGES FOR SERVICE: NON-STATUTORY

<u>MINOR AREA</u>	<u>TYPE</u>	<u>SOURCE*</u>	
50xx			GENERAL GOVERNMENT FEES
	1	5000	Zoning & Subdivision Fees
	1	5010	Plat Book Fees
	1	5020	Board of Adjustment Appeals
	1	5030	Computer Printouts/Disks & Services
	1	5040	Accident Report Fees
	1	5050 – 5089	(reserved)
	1	5090	Other General Government Fees
51xx			PUBLIC SAFETY FEES
	1	5100	Ambulance Services
	1	5110	Security Services
	1	5120	E911 Sign Sales
	1	5130 – 5189	(reserved)
	1	5190	Other Public Safety Fees
52xx			RECREATIONAL FEES
	1	5200	Camping Fees
	1	5210	Golf Fees
	1	5220	Boat Rentals
	1	5230	Recreational Facility Rentals
	1	5240 – 5289	(reserved)
	1	5290	Other Recreational Fees
53xx			HEALTH FEES
	1	5300	Nursing Services Fees
	1	5310	Client Care Charges
	1	5320	Chore Services
	1	5330	Home Care Aide Service Fees
	1	5340	Animal Control Fees
	1	5350 – 5359	(reserved)
	1	5360	Septic System Inspection Fees – Time of Transfer
	1	5361 – 5389	(reserved)
	1	5390	Other Health Fees
54xx			SANITARY LANDFILL & RECYCLING FEES
	1	5400	Landfill Fees
	1	5410	Recycling Fees
	1	5420 – 5489	(reserved)
	1	5490	Other Landfill & Recycling Fees
55xx			MISCELLANEOUS FEES
	1	5500	Photocopy/FAX Fees
	1	5510	Transportation Fees (Elderly/Disabled)
	1	5520 – 5589	(reserved)
	1	5590	Other Miscellaneous Fees

* Use a project code (or equivalent) to internally subdivide source code as desired and/or as needed to comply with statutory and/or independent audit requirements

REVENUE MAJOR AREA 6XXX -- USE OF MONEY & PROPERTY

<u>MINOR AREA</u>	<u>TYPE</u>	<u>SOURCE*</u>	
60xx			EARNINGS FROM INVESTMENTS
	4	6000	Interest on Investments
	4	6010	Gain on Sale of Investments
	4	6020	Interest on Loans/Contracts
	4	6030 – 6089	(reserved)
	4	6090	Other Earnings from Investments
61xx			RENTS
	4	6100	Land
	4	6110	Buildings
	4	6120	Equipment & Machinery
	4	6130 – 6189	(reserved)
	4	6190	Other Rents
62xx			MISCELLANEOUS
	1	6200	Commissions
	1	6210	Easements
	1	6220	Concessions/Commissary
	1	6230 – 6289	(reserved)
	1	6290	Other Miscellaneous Use of Money & Property Income
63xx			REPAYMENT OF PRINCIPAL
	4	6300	Repayment of Principal

* Use a project code (or equivalent) to internally subdivide source code as desired and/or as needed to comply with statutory and/or independent audit requirements

REVENUE MAJOR AREA 8XXX -- MISCELLANEOUS REVENUES

<u>MINOR AREA</u>	<u>TYPE</u>	<u>SOURCE*</u>	
80xx			SPECIAL ASSESSMENTS
	1	8000	Demolition
	1	8010	Solid Waste
	1	8020	Weed Eradication
	1	8030	Snow Removal
	1	8040	Nuisance Abatement
	1	8050	Tree Removal
	1	8060 – 8089	(reserved)
	1	8090	Other Special Assessments
81xx			CONTRIBUTIONS AND REIMBURSEMENTS FROM PRIVATE SOURCES
	2 or 3	8100	Donations (may include Private Grants)
	2 or 3	8110	Reimbursements from Private Sources
	2 or 3	8120 – 8189	(reserved)
82xx			UNCLAIMED MONEYS AND PROPERTY (ESCHEATS)
	1 or 2	8200	Unclaimed Voided Warrants/Checks – (Prior Fiscal Years)
	4	8210	Abandoned Property
	4	8220	Overpayments - \$5 or Less
		8221 – 8289	(reserved)
	1 or 2	8290	Other Unclaimed Revenue
83xx			SALE OF COMMODITIES
	1	8300	Produce
	1	8310	Livestock
	1	8320	Grain
	1	8330	Secondary Road Material
	1	8340 – 8389	(reserved)
	1	8390	Sales of Other Commodities
84xx			MISCELLANEOUS
	4	8400 – 8419	(reserved)
	4	8420	Payroll Tax Refunds
	4	8430	Compensation for Loss of Capital Assets
	4	8440	Employee Jury Duty
	4	8450	Workers Compensation
	4	8460	State Sales and Use Tax Refunds
	4	8470	Miscellaneous Reimbursements
	4	8480	Miscellaneous Refunds
	4	8490	Miscellaneous (use sparingly)
85xx			FINES, FORFEITURES AND DEFAULTS
	1	8500	Violation of County Ordinance Fines
	1	8501	County Enforcement Surcharge
	4	8502	County Attorney Recovery Fees (see Section 602.8107(4) for distribution %)
	1	8510	Forfeited Contract Deposits
	1	8520	Sale of Seized Property
	4	8525	Delinquent State Court Fees
		8530 – 8589	(reserved)
	1	8590	Other Fines & Forfeitures

* Use a project code (or equivalent) to internally subdivide source code as desired and/or as needed to comply with statutory and/or independent audit requirements

REVENUE MAJOR AREA 9XXX -- OTHER FINANCING SOURCES

<u>MINOR AREA</u>	<u>TYPE</u>	<u>SOURCE*</u>	
90xx			INTERFUND OPERATING TRANSFERS IN
	0	9000	General Basic Fund
	0	9010	General Supplemental Fund
	0	9020	Rural Services Basic Fund
	0	9030	Rural Services Supplemental Fund
	0	9040	Other Budgetary Funds
	0	9050 – 9089	(reserved)
	0	9090	Other Interfund Operating Transfers
91xx			PROCEEDS OF GENERAL LONG-TERM DEBT & OTHER DEBT
	0	9100	General Obligation Bond Proceeds
	0	9110	Premium on Bonds Sold
	0	9120	Executions of Capital Lease
	0	9130	NONCURRENT Interfund Loans – (For recording loan proceeds that will be repaid <u>beyond</u> the current fiscal year. Use code 9600 to record loan proceeds that will be repaid during the current fiscal year.)
	0	9140	Sale of NONCURRENT Anticipatory Warrants – (For recording proceeds of anticipatory warrants that will be repaid <u>beyond</u> the current fiscal year. Use code 9610 to record anticipatory warrant proceeds that will be repaid during the current fiscal year.)
	0	9150 – 9189	(reserved)
	0	9190	Other Long-Term (NONCURRENT) Debt – (For recording proceeds that will be repaid beyond the current fiscal year. Use code 9690 for recording proceeds that will be repaid during the current fiscal year.)
92xx			PROCEEDS OF CAPITAL ASSET DISPOSITION
	4	9200	Sales of Capital Assets
	4	9220 – 9299	(reserved)
93xx – 95xx			(Reserved)
96xx			NONBUDGETARY FINANCING SOURCES
	0	9600	CURRENT Interfund Loans – (To be used for recording loans that will be repaid during the current fiscal year. Would not be reported on the county’s year-end financial reports.)
	0	9610	Sale of CURRENT Anticipatory Warrants – (To be used for recording the proceeds of anticipatory warrants that will be repaid during the current fiscal year. Would not be reported on the county’s year-end financial reports.)
	0	9620 – 9689	(reserved)
	0	9690	Other CURRENT Debt Proceeds – (To be used for recording the proceeds of any debt obligation not specified above. Would not be reported on the county’s year-end financial reports.)

* Use a project code (or equivalent) to internally subdivide source code as desired and/or as needed to comply with statutory and/or independent audit requirements

BALANCE SHEET ACCOUNTS

ASSETS

CASH AND POOLED INVESTMENTS - Accounts for cash on hand. It is the Auditor's cash balance plus any unrecorded interest (interest received but not recorded). The amount for other county officials is the balance in any office other than the treasurer. This amount could be cash on hand or in bank accounts. An "other" category is for the cash value of other liquid assets such as the cash value of deferred compensation plans of county employees.

RECEIVABLES - The receivables section is for all assets that are anticipated to be received in a new accounting period that are attributable to a prior accounting period. "Net where applicable" allows for any uncollectable accounts. In most counties there will be no uncollectable receivables calculated.

1. **Accounts** - All receivables that are not due from other funds, due from other governments, and not for any of the items listed immediately below.
2. **Property taxes** - All current and delinquent property taxes collectible and the related penalty and interest.
3. **Accrued interest** - Interest earned on accounts and investments but not received.
4. **Drainage assessments** - Drainage assessments assessed but not collected.
5. **City special assessments** – City special assessments assessed but not collected.
6. **Other** - Other miscellaneous receivables such as special assessments or others that may not fit in another category.

DUE FROM OTHER FUNDS - Represents receivables from other funds maintained by the county, including but not limited to county officials. *Keep in mind "due from other funds" must balance in total to "due to other funds."*

DUE FROM OTHER GOVERNMENTS - Represents receivables from other governmental entities, such as the federal and state governments, and other local government subdivisions.

INVENTORIES - Inventories may include secondary road materials, county farm produce, or any other material amounts of goods used in operations. *Keep in mind the amount of inventories should be included in the reserved fund balance.*

CAPITAL ASSETS - Capital assets are any assets owned by the county and used in operations until obsolete, traded, or sold. *Keep in mind the amount of capital assets should equal the amount of investment in capital assets. Also, the additions to capital assets for a fiscal year should reconcile with the total expenditures charged to the non-infrastructure 60xx, 61xx, & 63xx capital outlay object codes, less any deletions.*

OTHER ASSETS - Represents all other types of assets and may include such items as prepaid expenses (i.e., insurance).

DEFERRED OUTFLOWS OF RESOURCES*

- Resources advanced to another government in relation to a government-mandated non exchange transaction or a voluntary nonexchange transaction when time requirements are the only eligibility requirements that have been met by the other government.
- Deferred debit amounts resulting from the refunding of debt.

****Others from GASB 68:**

- Differences between expected and actual experience
- Change of assumptions
- Net difference between projected and actual earnings on pension plan investments
- Changes in proportion and differences between County contributions and proportionate share of contributions
- County contributions subsequent to the measurement date

*Effective year ending June 30, 2014

**Effective year ending June 30, 2015

LIABILITIES

ACCOUNTS PAYABLE - Represents amounts due for goods and services. For fiscal year-end reporting purposes it is the amount due for goods and services received on or before June 30. It includes items to vendors but not due to other funds, other governments, and not any of the other items listed below.

SALARIES & BENEFITS PAYABLE - Represents the amount of salaries and benefits owed to employees.

CONTRACTS PAYABLE - Represents the amount owed on contracts for work already done.

DUE TO OTHER FUNDS - Represents the amount owed to other funds maintained by the county. *Keep in mind "due to other funds" must balance in total to "due from other funds".*

DUE TO OTHER GOVERNMENTS - This line represents the amount owed by the county to other governmental entities.

TRUSTS PAYABLE - Represents the amount held in trust for others.

LEASE PURCHASE AGREEMENTS - Represents the amount owed by the county for lease purchase agreements.

BONDS PAYABLE - Represents the amount owed by the county for long-term debt.

COMPENSATED ABSENCES - Represents the amount owed by the county to employees for compensated absences (vacation, comp-time, vested sick leave, etc.).

OTHER LIABILITIES - Represents all other types of liabilities.

FUND EQUITY

DEFERRED INFLOWS OF RESOURCES*

- Resources received in advance in relation to an imposed nonexchange transaction
- Resources received in advance in relation to a government-mandated nonexchange transaction when time requirements are the only eligibility requirements that have not been met by the receiving government
- Deferred credit amounts resulting from the refunding of debt
- Unavailable revenue related to the application of modified accrual accounting

****Others from GASB 68:**

- Differences between expected and actual experience
- Change of assumptions
- Net difference between projected and actual earnings on pension plan investments
- Changes in proportion and differences between County contributions and proportionate share of contributions
- County contributions subsequent to the measurement date

***Effective year ending June 30, 2014**

****Effective year ending June 30, 2015**

NET POSTION - Represents the amount of earnings retained for operation in proprietary fund types, governmental activities and business type activities. Effective year ended June 30, 2013

FUND BALANCE – NONSPENDABLE Represents fund balance that cannot ever be spent, such as inventories or prepaid items, or that cannot currently be spent, such as nonfinancial assets held for resale. This also includes funds legally or contractually required to remain intact, such as the principal of an endowment or revolving loan fund.

FUND BALANCE – RESTRICTED Represents fund balance that is subject to externally enforceable legal restrictions. This includes those funds with restrictions imposed by creditors, or laws or regulations of other governments.

FUND BALANCE – COMMITTED Represents fund balance whose use is constrained by limitations that the government imposes upon itself. The commitment is imposed at the government's highest level and is binding unless the commitment is removed in the same manner as it was imposed. Action to commit must be taken by the end of the reporting period.

FUND BALANCE – ASSIGNED Represents fund balance that is intended to be used for a purpose. The purpose is assigned by the governing body or a person or body to whom the governing body delegates the authority to assign. The amount is never in excess of total fund balance less its nonspendable, restricted and committed components. The proper fund to account for these designated funds is the fund that the moneys are being generated from – the moneys should not be transferred to another fund, such as a capital projects fund, until the time an asset is to be acquired, or until the year a project is started. In practice, most amounts assigned are applied to general fund balances.

FUND BALANCE – UNASSIGNED Represents fund balances which are not restricted, committed or assigned. Special revenue funds, the capital projects fund and the debt service fund may have deficit unassigned balances.